



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

PHIL BRYANT
State Auditor

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Director, Financial and Compliance Audit Division

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Audited Financial Statements
For the Year Ended June 30, 2002

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

FINANCIAL AUDIT REPORT

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

April 21, 2003

Board of Trustees of the State Institutions of Higher Learning
325 Ridgewood Road
Jackson, MS 39211-6463

We have audited the accompanying financial statements of the State of Mississippi Institutions of Higher Learning (IHL), a component unit of the State of Mississippi, as of and for the year ended June 30, 2002, as listed in the table of contents. These financial statements are the responsibility of the IHL's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of:

the University of Mississippi Medical Center Educational Building Corporation, a component unit of the University of Mississippi Medical Center, which statements reflect total assets of \$118,111,866 as of June 30, 2002, and total revenues of \$6,835,275 for the year then ended;

the University Hospitals and Clinics, a division of the University of Mississippi Medical Center, which statements reflect total assets of \$335,596,731 as of June 30, 2002, and total revenues of \$364,136,544 for the year then ended;

the Division of Institutional Medicine, a division of the University of Mississippi Medical Center, which statements reflect total assets of \$5,364,866 as of June 30, 2002, and total revenues of \$28,248,621 for the year then ended;

the University of Mississippi Medical Center Tort Claims Fund, which statements reflect total assets of \$19,025,621 as of June 30, 2002, and total revenues of \$5,972,959 for the year then ended;

the State Institutions of Higher Learning Self-Insured Workers' Compensation Program, which statements reflect total assets of \$8,595,201 as of June 30, 2002, and total revenues of \$4,897,077 for the year then ended;

the State Institution's of Higher Learning Tort Liability Fund, which statements reflect total assets of \$3,692,942 as of June 30, 2002, and total revenues of \$885,401 for the year then ended;

Alcorn State University, which statements reflect total assets of \$89,332,316 as of June 30, 2002, and total revenues of \$55,413,441 for the year then ended; and

Jackson State University, which statements reflect total assets of \$173,203,064 as of June 30, 2002, and total revenues of \$128,022,031 for the year then ended.

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the above mentioned entities, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the IHL, as of June 30, 2002, and the respective changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the basic financial statements, the IHL adopted Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, Statement No. 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities*, and related pronouncements for the year ended June 30, 2002.

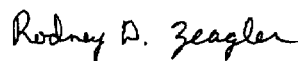
In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2003, on our consideration of the IHL's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 7 through 19, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the IHL's basic financial statements. The accompanying Individual University Financial Statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented as supplemental information for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



PHIL BRYANT
State Auditor



RODNEY D. ZEAGLER, CPA
Director, Financial and Compliance Audit Division

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

MANAGEMENT'S DISCUSSION AND ANALYSIS

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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State of Mississippi Institutions of Higher Learning

Management's Discussion and Analysis For the Year Ended June 30, 2002

Overview

In June 1999, the Governmental Accounting Standard's Board (GASB) released Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," which established a new reporting format for annual financial statements. In November 1999, GASB released Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," which applies the new reporting standards to public colleges and universities. The State of Mississippi is adopting these new standards in fiscal year 2002 and, as a component unit of the state government, the State of Mississippi Institutions of Higher Learning (IHL) has adopted the standards as well. There are three statements presented: the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Net Assets; and, the Statement of Cash Flows.

Since this is a transition year for the new format, only one year of information is presented in the financial statements, and thus, the emphasis of discussions about these statements will be on the current year. The discussion and analysis provides an overview of the IHL System's financial activities. Reports in future years will include comparative data.

The IHL System

The Mississippi Constitution was amended in 1943 to create a Board of Trustees of State Institutions of Higher Learning. This constitutional Board provides management and control of Mississippi's system of universities.

The constitution provides that the board members be appointed by the Governor with the approval of the Senate. The governing board consists of 12 members: one from each of the seven congressional districts, one from each of the three Supreme Court Districts and two appointed from the state-at-large. Every four years the Governor appoints four members to the Board to serve 12-year terms.

The Board meets monthly and oversees the eight public universities, the University of Mississippi Medical Center and various off-campus centers and research institutes located throughout the state.

Management's Discussion & Analysis

For the Year Ended June 30, 2002

Each of the eight universities and the University of Mississippi Medical Center has established its own educational building corporation (a nonprofit corporation incorporated in the State of Mississippi) in accordance with Section 37-101-61 of the Mississippi Code Annotated of 1972. The purpose of these corporations is for the acquisition, construction and equipping of facilities and land for the various universities. In accordance with Governmental Accounting Standards Board Statement Number 14, these educational building corporations are deemed component units of the State of Mississippi Institutions of Higher Learning and are included as blended component units in the general-purpose financial statements.

The following is a list of abbreviations used throughout the financial report for the member universities of the State of Mississippi Institutions of Higher Learning:

| | | |
|------------------|---|---|
| ASU | – | Alcorn State University |
| DSU | – | Delta State University |
| JSU | – | Jackson State University |
| MSU | – | Mississippi State University |
| MUW | – | Mississippi University for Women |
| MVSU | – | Mississippi Valley State University |
| UM | – | University of Mississippi |
| USM | – | University of Southern Mississippi |
| UMMC | – | University of Mississippi Medical Center |
| IHL Board Office | – | Institutions of Higher Learning - System Office |

The State of Mississippi Institutions of Higher Learning is considered a component unit of the State of Mississippi reporting entity.

Management's Discussion & Analysis

For the Year Ended June 30, 2002

Statement of Net Assets

The Statement of Net Assets presents the financial position of the IHL System as of June 30, 2002. The components of the statement include assets, liabilities and net assets. Assets and Liabilities are presented as current or non-current, giving the reader a sense of the availability of assets on a short-term and long-term basis as well as their ability to meet immediate and future obligations. The net assets (assets minus liabilities) section presents a snapshot of the IHL System's overall net worth. Net assets are categorized to communicate to readers the degree of availability of these net assets to meet institutional obligations.

Statement of Net Assets **June 30, 2002**

Assets

| | |
|---------------------|------------------------|
| Current assets | \$550,964,387 |
| Capital assets, net | \$1,472,711,674 |
| Other assets | \$475,585,190 |
| Total Assets | \$2,499,261,251 |

Liabilities

| | |
|--------------------------|----------------------|
| Current liabilities | \$169,039,417 |
| Noncurrent liabilities | \$421,204,451 |
| Total Liabilities | \$590,243,868 |

Net Assets

| | |
|---|------------------------|
| Invested in capital assets, net of related debt | \$1,128,316,354 |
| Restricted – expendable | \$368,833,059 |
| Restricted – nonexpendable | \$80,940,640 |
| Unrestricted | \$330,927,330 |
| Total Net assets | \$1,909,017,383 |

Management's Discussion & Analysis

For the Year Ended June 30, 2002

Assets

- Cash and cash equivalents are 12% of total assets. Cash equivalents consist of bank accounts and investments in cash equivalents of operating funds held by investment managers.
- Receivables are 12% of total assets. Forty-five percent of these receivables are attributed to federal, state and private grants and gifts. Student receivables account for 3% of the total, while Student Loan receivables account for another 28%. Patient receivables (UMMC) account for 24% of the total receivables.
- Other long-term investments are comprised of marketable securities held by investment managers and are recorded at market values as of June 30, 2002.

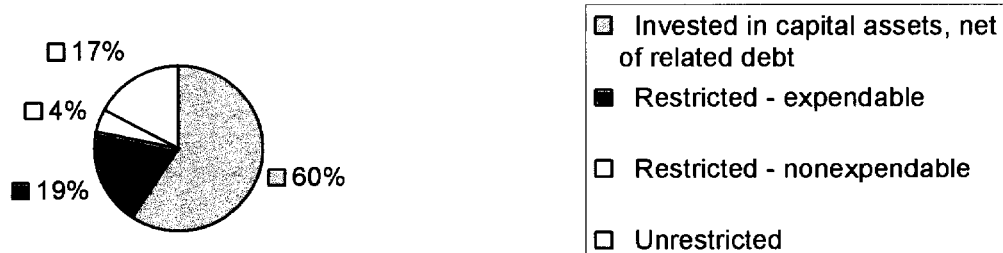
Liabilities

- Accounts payable and accrued liabilities represent amounts due at June 30, 2002, for goods and services received prior to year-end and account for 16% of total liabilities.
- Accrued leave liabilities represent amounts owed to employees for uncompensated absences. These liabilities are accrued monthly at rates in accordance with state statute. At June 30, 2002, the obligations are equal to 10% of total liabilities.
- Long-term liabilities represent long-term debt of the institutions in the form of bonds payable, notes payables, and obligations under capital lease. The current portion of long-term liabilities, 3% of total liabilities, is the portion of long-term debt payable within the next fiscal year. The remaining balance of \$328 million is the long-term portion of debt in which principal payments are due more than one year from the balance sheet date and represent 56% of total liabilities.

Management's Discussion & Analysis For the Year Ended June 30, 2002

Net assets are divided into three major categories. The first category, "Invested in Capital Assets, Net of Related Debt", presents the IHL System's equity in property, plant and equipment. The next asset category is "Restricted Net Assets", which is divided into two sub-categories, nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the IHL System but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is "Unrestricted Net Assets". Unrestricted assets are available to the IHL System for any lawful purpose of the System. Many of the IHL System's unrestricted net assets have been reserved for specific purposes, such as capital projects and auxiliary enterprises, or designated for certain functional expenditures.

Net Assets - June 30, 2002



Unrestricted Net Assets - June 30, 2002



Management's Discussion & Analysis

For the Year Ended June 30, 2002

Statement of Revenues, Expenses and Changes in Net Assets

The Statement of Revenues, Expenses and Changes in Net Assets presents the operating results of the IHL System, as well as the non-operating revenues and expenses. In general terms, operating revenues are received for providing goods and services to the various customers and constituencies of the system's institutions. Operating expenses are those incurred to acquire or produce the goods and services provided in return for the operating revenues, as well as supporting the missions of the system's institutions. Non-operating revenues are those received for which goods and services are not provided. For example, state appropriation revenues are classified as non-operating because they are provided by the State Legislature to the system's institutions, without the Legislature directly receiving commensurate goods or services in return. Due to this classification of state appropriations, institutional financial statements typically depict an overall operating loss. This situation will continue until an institution's other operating revenue sources increase to a level greatly exceeding current levels. Other revenues include gifts, grants and appropriations restricted for capital purposes.

Statement of Revenues, Expenses and Changes in Net Assets

Operating Revenues & Expenses

| | |
|---------------------------|------------------------|
| Operating revenues | \$1,272,540,374 |
| Operating expenses | \$1,827,625,657 |
| Net Operating loss | (\$555,085,283) |

| | |
|---|----------------------|
| Nonoperating revenues and expenses | \$581,656,245 |
|---|----------------------|

| | |
|---|---------------------|
| Income (Loss) Before Other Revenues, Expenses, Gains or Losses | \$26,570,962 |
|---|---------------------|

| | |
|--|---------------------|
| Other revenues, expenses, gains or losses | \$95,012,169 |
|--|---------------------|

| | |
|-------------------------------|----------------------|
| Increase in Net Assets | \$121,583,131 |
|-------------------------------|----------------------|

Net Assets

| | |
|---|------------------------|
| Net Assets at Beginning of Year, as Originally Reported | \$2,522,425,446 |
| Cumulative Effect of Changes in Accounting Principles and Prior Period Adjustments | (\$734,991,194) |
| Net Assets at Beginning or Year - Restated | \$1,787,434,252 |

| | |
|----------------------------------|------------------------|
| Net Assets at End of Year | \$1,909,017,383 |
|----------------------------------|------------------------|

Management's Discussion & Analysis For the Year Ended June 30, 2002

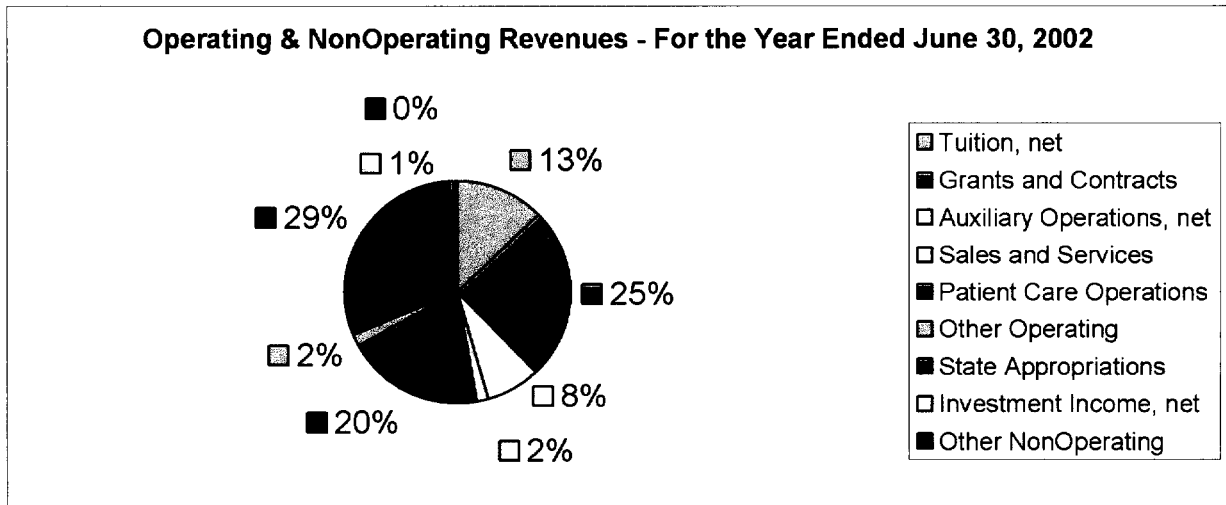
The Statement of Revenues, Expenses and Changes in Net Assets reflects a positive year for the IHL System. Net asset levels increased during the year for the system. The cumulative effects of changes in accounting principle are mainly the result of the IHL System's adoption of depreciation and capitalization threshold changes. Net Assets at the Beginning of the Year were restated by \$734,991,194 as a result of these changes in accounting treatment and prior period adjustments.

A broad range of revenue sources is necessary to support the IHL institutions. Operating and non-operating revenue sources are shown in the following pie charts. During the past several years there has been significant shifts among these sources. Tuition revenues have become an increasing percentage of total revenues, while state appropriations have decreased in both actual dollars and percentage of total. State appropriations have traditionally been an institutions largest revenue source, but recent economic downturns in the State of Mississippi's revenue collections have resulted in appropriation cutbacks. This has forced institutions to rely more heavily on tuition and sponsored funding (grants, gifts and contracts) to meet daily operations. Auxiliary activities are considered self-supporting enterprises.

Operating Revenues - For the Year Ended June 30, 2002



Management's Discussion & Analysis For the Year Ended June 30, 2002



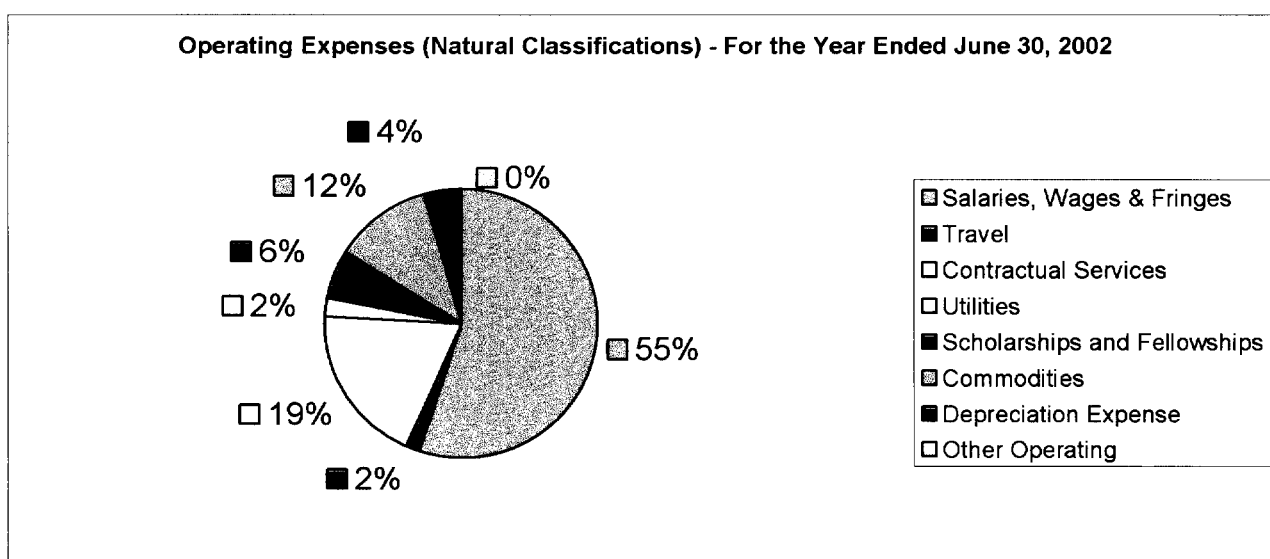
Revenues

- Tuition and fees assessed for educational purposes totaled \$235 million and account for 13% of total revenues. The tuition discount was \$64 million and represents that portion of financial aid provided to students in the form of reduced tuition.
- Federal, state and nongovernmental grants, and federal appropriations represent 25% of revenues, totaling \$467 million. This includes all restricted revenues made available to government agencies as well as private agencies. Grant revenues are recorded only to the extent the funds have been expended for exchange transactions.
- Auxiliary enterprises consist of various entities that exist predominantly to furnish goods or services to students, faculty, staff, or the general public and charge a fee directly related to the cost of those goods or services. These entities are intended to be self-supporting. Examples of Auxiliary enterprises primarily consist of food services, residence life, university bookstores, intercollegiate athletics, and other minor enterprises. These revenues totaled \$142 million, or 8% of total revenues. Discounts of \$10 million have been deducted from these totals for portions that were provided to students in the form of reduced auxiliary fees.

State appropriations are equal to \$562 million, or 29% of total revenues. These revenues are considered to be of a more permanent nature; however in recent years, the IHL system has seen a decline in this particular appropriation item.

Management's Discussion & Analysis For the Year Ended June 30, 2002

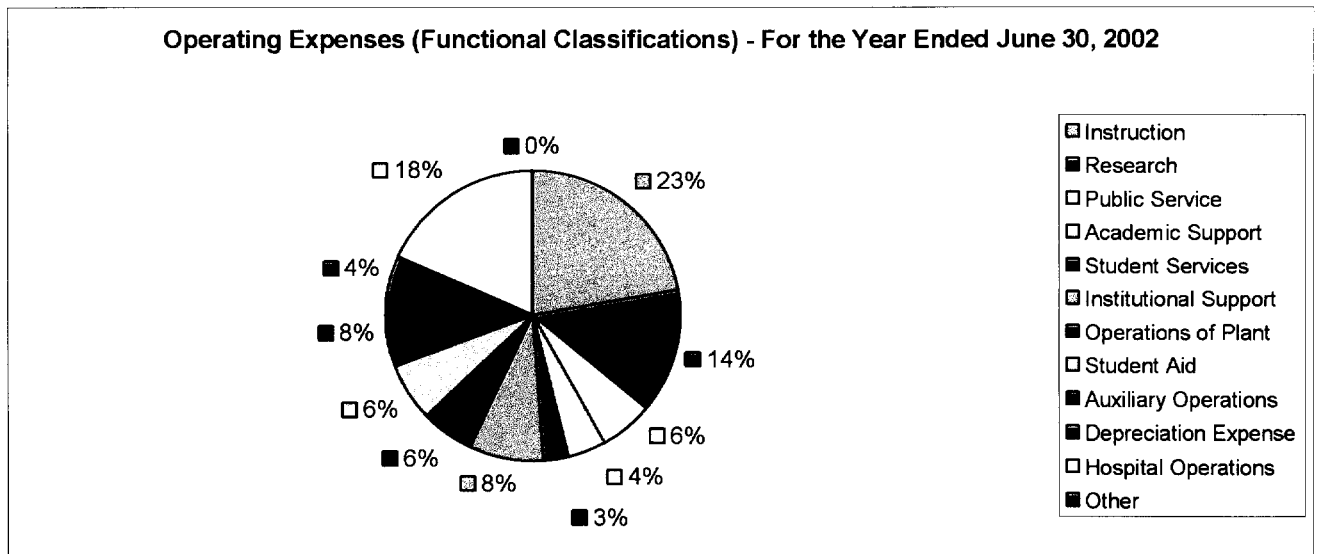
Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the missions of the IHL institutions. Two methods of presenting these expenses are included. First, expenses are displayed by major object, or by the type of goods or services that were purchased (natural classifications). This is the format that is depicted in the Statement of Revenues, Expenses and Changes in Net Assets. A pie chart summary of these expenses is shown below.



Management's Discussion & Analysis

For the Year Ended June 30, 2002

A second method of display (functional classifications) depicts the functional area of campus activity in which the funds were utilized. For example, funds utilized to pay a classroom professor or provide classroom materials would be classified as instruction. A pie chart summary of these expenses is shown below. The actual dollars associated with these classifications are summarized in Note #10 of the IHL system's Notes to the Financial Statements.



Expenses

- Salary and fringe benefit costs represent the largest percentage of operating expenses by natural classification. These expenses were equal to \$1 billion in fiscal year 2002, or 55% of total operating expenses.
- Core Service costs (Instruction, Research and Public Service) represented 43% of total operating expenses. These functional classifications totaled \$765 million in fiscal year 2002.
- Due to the adoption of GASB 34, depreciation was recognized for the first time in fiscal year 2002. These costs totaled \$79 million, or 4% of all operating expenses.

Management's Discussion & Analysis For the Year Ended June 30, 2002

Statement of Cash Flows

The Statement of Cash Flows provides another perspective on the results of operations. This statement presents detailed information about the cash activity of the IHL System during the year and is divided into five areas. "Cash Flows from Operating Activities" is the first area. This section summarizes the cash generated and utilized through operating activities. The primary cash receipts consist of tuition, grants and contracts, and patient care services. Cash outlays include payments to employees for salaries and benefits, payments to suppliers, utility payments and payments for student scholarships and fellowships.

The second area is defined as "Cash Flows from Noncapital Financing Activities". This area essentially consists of cash transactions that do not involve operations, investment activities or capital financing activities. State appropriations are the primary source of noncapital financing. Other noncapital financing activities include receipts and disbursements related to student loan activities.

The third area is defined as "Cash Flows from Capital and Related Financing Activities". This section displays the cash utilized for the acquisition, construction, renovation and improvement of capital and related assets. The main source of cash for capital and related financing activities comes in the form of state appropriations restricted for capital activities and proceeds from capital debt.

The fourth area is defined as "Cash Flows from Investing Activities". This area displays the amount of cash used to purchase investments, the cash returns on these investments and the proceeds from the sale or maturity of these investments.

Management's Discussion & Analysis For the Year Ended June 30, 2002

Another area of the Cash Flow Statement contains a reconciliation of net cash provided (used) to the operating income (loss) reflected on the Statement of Revenues, Expenses and Changes in Net Assets.

Statement of Cash Flows

Cash provided (used) by:

| | |
|---|----------------------|
| Operating Activities | (\$471,752,262) |
| Noncapital Financing Activities | \$597,588,797 |
| Capital and Related Financing Activities | (\$46,856,575) |
| Investing Activities | (\$6,162,225) |
| Net Change in Cash | \$72,817,735 |
| Cash and Cash Equivalents, Beginning of Year | \$235,722,817 |
| Cash and Cash Equivalents, End of Year | \$308,540,552 |

Subsequent Events and Other Operational Factors

- Beginning with the fall 2002 term, resident and non-resident tuition rates increased a minimum of 8% at each institution, with the exception of the University of Mississippi Medical Center which did not implement an increase.
- The national economic view at this time is for slow growth in future years. Most indicators seem to predict the current recession is about to end, and period of slow recovery is soon to begin. The current economic forecast for the State of Mississippi is approximately the same as the national economy. Given the sales tax and income tax collections early in fiscal year 2003, the state will have a flat revenue line at best. Student demographics for 18-year olds indicate over the next three to five years no growth, or a slight decline for the State of Mississippi. Therefore, it is reasonable to expect slight enrollment increases arising from increased student retention and transfer

Management's Discussion & Analysis For the Year Ended June 30, 2002

Subsequent Events and Other Operational Factors

- The IHL System receives funding from the State of Mississippi. The level of this assistance is greatly influenced by the current economy of the State. As the economy has recently slowed, State assistance has decreased over the last several years. As a hedge against possible future State budget reductions, the institution's governing board, The Board of Trustees of State Institutions of Higher Learning, mandated that the institutions establish a reserve in their fiscal year 2003 budget equal to 62.5% of the tuition revenue attributable to the approved fiscal year 2003 tuition rate increase. Based upon this proactive measure, along with other efficiency steps put into place (for example, unfilled position have been virtually frozen, while severe restrictions have been placed upon most travel and capital outlay purchases), it is felt that the IHL institutions should be able to react responsibly and make spending adjustments if they should become necessary in the coming fiscal periods.

Management Outlook

Despite the decrease in State support, the overall financial position of the IHL System is strong. The consolidated financial position of the System remained steady during fiscal year 2002. The institutions have adapted to this environment and continue to search for new opportunities to compliment State support. The IHL System's goal is to continue to deliver extraordinary service to our users and constituents while maintaining the financial integrity of the many institutions.

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

BASIC FINANCIAL STATEMENTS

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Statement of Net Assets

June 30, 2002

| Assets | |
|--|-------------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 216,266,882 |
| Short-term investments | 82,633,179 |
| Accounts receivables, net (note 5) | 209,330,362 |
| Student notes receivables, net (note 6) | 10,635,184 |
| Inventories | 22,451,657 |
| Prepaid expenses | 9,551,975 |
| Other current assets | 95,148 |
| Total Current Assets | <u>550,964,387</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 92,273,670 |
| Endowment investments (note 4) | 110,719,680 |
| Other long-term investments (note 4) | 180,287,610 |
| Student notes receivable, net (note 6) | 86,095,500 |
| Capital assets, net of accumulated depreciation (note 7) | 1,472,711,674 |
| Other noncurrent assets | 6,208,730 |
| Total Noncurrent Assets | <u>1,948,296,864</u> |
| Total Assets | <u>2,499,261,251</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 93,860,361 |
| Deferred revenues | 31,955,682 |
| Accrued leave liabilities - current portion (note 8) | 6,390,456 |
| Long-term liabilities - current portion (note 8) | 16,743,594 |
| Other current liabilities | 20,089,324 |
| Total Current Liabilities | <u>169,039,417</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 2,238,446 |
| Accrued leave liabilities (note 8) | 54,919,391 |
| Long-term liabilities (note 8) | 327,916,494 |
| Other long-term liabilities (note 8) | 36,130,120 |
| Total Noncurrent Liabilities | <u>421,204,451</u> |
| Total Liabilities | <u>590,243,868</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 1,128,316,354 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 21,080,117 |
| Research | 16,341,115 |
| Other purposes | 43,519,408 |
| Expendable: | |
| Scholarships and fellowships | 43,968,141 |
| Research | 59,910,389 |
| Capital projects | 154,228,238 |
| Debt service | 9,995,299 |
| Loans | 49,060,697 |
| Other purposes | 51,670,295 |
| Unrestricted | 330,927,330 |
| Total Net Assets | <u>\$ 1,909,017,383</u> |

See accompanying Notes to Financial Statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|-------------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$64,170,872) | \$ 235,364,656 |
| Federal appropriations | 18,832,478 |
| Federal grants and contracts | 343,818,431 |
| State grants and contracts | 39,880,631 |
| Nongovernmental grants and contracts | 64,161,316 |
| Sales and services of educational departments | 31,909,423 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$5,930,556) | 34,816,977 |
| Food services (net of scholarship allowances of \$3,578,229) | 22,808,202 |
| Bookstore | 15,363,033 |
| Athletics | 39,790,129 |
| Other auxiliary revenues (net of scholarship allowances of \$106,429) | 29,457,996 |
| Interest earned on loans to students | 1,909,795 |
| Patient care revenues | 364,136,544 |
| Other operating revenues | 30,290,763 |
| Total Operating Revenues | <u>1,272,540,374</u> |
| Operating Expenses: | |
| Salaries and wages | 809,497,803 |
| Fringe benefits | 195,197,255 |
| Travel | 29,122,673 |
| Contractual services | 350,476,637 |
| Utilities | 41,152,139 |
| Scholarships and fellowships | 107,594,282 |
| Commodities | 213,992,193 |
| Depreciation expense | 79,044,550 |
| Other operating expense | 1,548,125 |
| Total Operating Expenses | <u>1,827,625,657</u> |
| Operating Income (Loss) | <u>(555,085,283)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 561,973,960 |
| Gifts | 22,360,991 |
| Investment income (net of investment expense of \$348,356) | 11,581,373 |
| Interest expense on capital asset-related debt | (14,307,461) |
| Other nonoperating revenues (expenses) | 47,382 |
| Total Net Nonoperating Revenues (Expenses) | <u>581,656,245</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 26,570,962 |
| Capital grants and gifts | 15,433,048 |
| State appropriations restricted for capital purposes | 61,398,828 |
| Additions to permanent endowments | 6,519,444 |
| Other additions (deletions), net | 11,660,849 |
| Change in Net Assets | <u>121,583,131</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 2,522,425,446 |
| Cumulative effects of changes in accounting principle (Note 2) | (750,677,905) |
| Prior period adjustments (Note 3) | 15,686,711 |
| Net Assets - Beginning of Year, as Restated | <u>1,787,434,252</u> |
| Net Assets - End of Year | <u>\$ 1,909,017,383</u> |

See accompanying Notes to Financial Statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|-----------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 219,692,028 |
| Grants and contracts | 459,599,929 |
| Sales and services of educational departments | 24,428,874 |
| Payments to suppliers | (576,013,617) |
| Payments to employees for salaries and benefits | (998,197,807) |
| Payments for utilities | (40,541,783) |
| Payments for scholarships and fellowships | (109,432,046) |
| Loans issued to students and employees | (14,826,954) |
| Collection of loans to students and employees | 11,267,044 |
| Auxiliary enterprise charges: | |
| Student housing | 34,408,417 |
| Food services | 23,302,652 |
| Bookstore | 15,196,735 |
| Athletics | 40,742,244 |
| Other auxiliary enterprises | 28,773,455 |
| Patient care services | 386,002,912 |
| Interest earned on loans to students | 489,025 |
| Other receipts (payments) | 23,356,630 |
| Net Cash Provided (Used) by Operating Activities | <u>(471,752,262)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 562,475,587 |
| Gifts and grants for other than capital purposes | 25,511,027 |
| Private gifts for endowment purposes | 6,022,359 |
| Federal loan program receipts | 148,830,147 |
| Federal loan program disbursements | (145,203,774) |
| Other sources (uses) | (46,549) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>597,588,797</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | 91,875,000 |
| Cash paid for capital assets | (160,968,685) |
| Capital appropriations received | 40,371,352 |
| Capital grants and contracts received | 2,280,970 |
| Proceeds from sales of capital assets | 896,354 |
| Principal paid on capital debt and leases | (25,079,287) |
| Interest paid on capital debt and leases | (14,915,063) |
| Other source (uses) | 18,682,784 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(46,856,575)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 327,580,459 |
| Interest received on investments | 19,862,022 |
| Purchases of investments | (353,604,706) |
| Net Cash Provided (Used) by Investing Activities | <u>(6,162,225)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 72,817,735 |
| Cash and Cash Equivalents - Beginning of the Year | 235,722,817 |
| Cash and Cash Equivalents - End of Year | <u>\$ 308,540,552</u> |

See accompanying Notes to Financial Statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------|
| Operating income (loss) | \$ <u>(555,085,283)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 79,044,550 |
| Other | 5,401,167 |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | 3,339,837 |
| Inventories | (2,049,098) |
| Prepaid expenses | 4,013,124 |
| Other assets | (652,411) |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (11,572,804) |
| Deferred revenues | (1,941,594) |
| Deposits refundable | 189,572 |
| Accrued leave liability | 1,821,867 |
| Loans to students and employees | 23,647 |
| Other liabilities | 5,715,164 |
| Total adjustments | <u>83,333,021</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u>(471,752,262)</u> |

See accompanying Notes to Financial Statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

(1) Summary of Significant Accounting Policies.

- A. Reporting Entity - The Mississippi Constitution was amended in 1943 to create a Board of Trustees of State Institutions of Higher Learning (Board). This constitutional Board provides management and control of Mississippi's system of universities.

The constitution provides that the board members be appointed by the Governor with the approval of the Senate. The governing board consists of 12 members: one from each of the seven congressional districts, one from each of the three Supreme Court Districts and two appointed from the state-at-large. Every four years the Governor appoints four members to the Board to serve 12-year terms.

The Board meets monthly and oversees the eight public universities, the University of Mississippi Medical Center and various off-campus centers and locations throughout the state.

Each of the eight universities and the University of Mississippi Medical Center has established its own educational building corporation (a nonprofit corporation incorporated in the State of Mississippi) in accordance with Section 37-101-61 of the Mississippi Code Annotated of 1972. The purpose of these corporations is for the acquisition, construction and equipping of facilities and land for the various universities. In accordance with Governmental Accounting Standards Board Statement Number 14, these educational building corporations are deemed component units of the State of Mississippi Institutions of Higher Learning and are included as blended component units in the general purpose financial statements.

The following is a list of abbreviations used throughout the report for the member universities of the State of Mississippi Institutions of Higher Learning:

| | | |
|------------------|---|---|
| ASU | — | Alcorn State University |
| DSU | — | Delta State University |
| JSU | — | Jackson State University |
| MSU | — | Mississippi State University |
| MUW | — | Mississippi University for Women |
| MVSU | — | Mississippi Valley State University |
| UM | — | University of Mississippi |
| USM | — | University of Southern Mississippi |
| UMMC | — | University of Mississippi Medical Center |
| IHL Board Office | — | Institutions of Higher Learning - System Office |

The State of Mississippi Institutions of Higher Learning is considered a component unit of the State of Mississippi reporting entity.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

- B. Basis of Presentation - The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB), including Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis of Public College and Universities*, issued in June and November, 1999, respectively. The universities now follow the "business-type activities" reporting requirements of GASB Statement No. 34 that provides a comprehensive one-line look at the universities financial activities.
- C. Basis of Accounting - The financial statements of the universities have been prepared on the accrual basis whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay. All significant intra-agency transactions have been eliminated.
- D. Cash Equivalents - For purposes of the statements of cash flows, the universities consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.
- E. Investments - The universities account for their investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the statements of revenues, expenses and changes in net assets. Investments for which there are no quoted marked prices are not material.
- F. Accounts receivables, net - Accounts receivables consist of tuition and fee charges to students and patient accounts receivables at UMMC. Accounts receivables also include amounts due from federal and state governments, and nongovernmental sources, in connection with reimbursement of allowable expenses made pursuant to the universities grants and contracts. Accounts receivables are recorded net of an allowance for doubtful accounts.
- G. Student notes receivables, net - Student notes receivables consist of federal, state and institutional loans made to students for the purpose of paying tuition and fee charges. Loan balances expected to be paid during the next fiscal year are presented on the statement of net assets as current assets. Those balances that are either in deferment status or expected to be paid back beyond the next fiscal year are presented as noncurrent assets on the statement of net assets.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

- H. Inventories - Inventories consist of bookstore, physical plant, agriculture, printing and food service supplies. These inventories are generally valued at the lower of cost or market, on either the first-in, first-out ("FIFO") basis or the average cost basis.
- I. Noncurrent Cash and Investments - Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the statements of net assets.
- J. Capital Assets - Capital assets are recorded at cost at the date of acquisition, or, if donated, at fair market value at the date of donation. Livestock for educational purposes is adjusted at year-end to reflect market price. Renovations to buildings and improvements other than buildings that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Depreciation is computed using the straight-line method over the estimated useful life of the asset and is not allocated to the functional expenditure categories. See note 7 for additional details concerning useful lives, salvage values and capitalization thresholds. Expenditures for construction in progress are capitalized as incurred. Interest expense relating to construction is capitalized net of interest income earned on resources set aside for this purpose. Certain maintenance and replacement reserves have been established to fund costs relating to residences and other auxiliary activity facilities.
- K. Deferred Revenues - Deferred revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include amounts received from grant and contract sponsors that have not yet been earned.
- L. Compensated Absences - Twelve-month employees earn annual personal leave at a rate of 12 hours per month for zero to three years of service; 14 hours per month for three to eight years of service; 16 hours per month for eight to 15 years of service; and from 15 years of service and over, 18 hours per month are earned. There is no requirement that annual leave be taken, and there is no maximum accumulation. At termination, these employees are paid for up to 240 hours of accumulated annual leave.

Nine-month employees earn major medical leave at a rate of 13 1/3 hours per month for one month to three years of service; 14 1/5 hours per month for three to eight years of service; 15 2/5 hours per month for eight to 15 years of service; and from 15 years of service and over, 16 hours per month are earned. There is no limit on the accumulation of sick leave. At retirement, these employees are paid for up to 240 hours of accumulated major medical leave.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

- M. Classification of Revenues - The universities have classified their revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, (3) most federal, state and local grants and contracts and federal appropriations, and (4) interest on institutional student loans. Gifts (pledges) that are received on an installment basis are recorded at net present value.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting* and GASB Statement No. 34, such as state appropriations and investment income.

- N. Scholarship Discounts and Allowances - Financial aid to students is reported in the financial statements under the alternative method as prescribed by the National Association of College and University Business Officers (NACUBO). Certain aid, such as loans, funds provided to students as awarded by third parties and Federal Direct Lending, is accounted for as a third party payment (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses, or scholarship allowances, which reduce revenues. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed on a university basis by allocating the cash payments to students, excluding payments for services, on the ratio of total aid to the aid not considered to be third party aid.
- O. Net Assets - GASB Statement No. 34 reports equity as "Net Assets" rather than "Fund Balance". Net assets are classified according to external donor restrictions or availability of assets for satisfaction of university obligations. Nonexpendable restricted net assets are gifts that have been received for endowment purposes, the corpus of which cannot be expended. Expendable restricted net assets represent funds that have been gifted for specific purposes and funds held in federal loan programs.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

The unrestricted net asset balance of \$330,927,330 at June 30, 2002, includes \$945,511 reserved for inventories, \$1,508,660 reserved for continuing education, \$23,759,511 reserved for encumbrances, \$496,408 reserved for bad debt, \$2,681,854 reserved for debt service, \$775,000 reserved for equipment, \$600,552 reserved for outstanding checks, \$6,994,869 reserved for quasi-endowments, \$48,646,899 reserved for capital projects, \$13,695,361 reserved for repairs and maintenance, \$5,200,359 reserved for auxiliaries, \$1,192,143 reserved for designations, \$9,709,173 reserved for next year and a remaining amount of \$214,721,030.

(2) Accounting Changes.

As a result of the adoption of GASB Statement No. 34, the universities were also required to make certain changes in accounting principles, specifically (1) adoption of depreciation on capital assets, (2) adoption of new capitalization thresholds for certain capital assets, (3) addition of library books to capital assets, (4) recording of certain summer semester revenues between fiscal years rather than the fiscal year in which the semester was predominantly conducted and (5) establishment of a federal loan equity contingency. Net assets at July 1, 2001, were reduced by \$750,677,905 for the cumulative effect of these changes on years prior to fiscal year 2002.

(3) Prior Period Adjustments.

For the year ended June 30, 2002, the universities recorded prior period adjustments of \$15,686,711 which included the consolidation of the Gulf Coast Research Laboratory's financial statements into the financial statements of the University of Southern Mississippi and other financial statement adjustments to record prior year corrections and audit adjustments.

(4) Cash and Investments.

Policies:

- A. Cash and Short-term Investments - Investment policies for cash and short-term investments as set forth by Board of Trustees policy and state statute authorize the universities to invest in demand deposits and interest-bearing time deposits such as savings accounts, certificates of deposit, money market funds, U.S. Treasury bills and notes, and repurchase agreements.

For purposes of the statement of cash flows, the universities consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. Cash equivalents representing assets of the universities' endowments are included in noncurrent investments.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

The collateral for public entities' deposits in financial institutions is now held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5 of the Mississippi Code Annotated (1972). Under this program, the universities' funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against these deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

- B. Investments - Investment policies as set forth by the Board policy and state statute also authorize the universities to invest in equity securities, bonds and other securities. Investments are reported at fair value (market).

The following table summarizes the carrying values of the universities' investments reported on the statement of net assets:

| | <u>June 30, 2002</u> |
|-----------------------|-----------------------|
| Endowment investments | \$ 110,719,680 |
| Other investments | <u>180,287,610</u> |
| Total | <u>\$ 291,007,290</u> |

In accordance with the GASB Statement No. 3, investments are classified into three categories of custodial risk:

| | |
|-----------------|--|
| Category 1 | Investments that are insured or registered, or securities held by the university or by its agent in the university's name. |
| Category 2 | Investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the university's name. |
| Category 3 | Investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent but not held in the university's name. |
| Not Categorized | Investments in mutual funds, money markets and investment management funds are not categorized because they are not evidenced by securities that exist in physical or book entry form. |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

The following table summarizes the categorization of investments at June 30, 2002:

| | <u>Category 1</u> | <u>Category 2</u> | <u>Category 3</u> | <u>Not Categorized</u> | <u>Total Per Bank</u> |
|---|----------------------|-------------------|-------------------|----------------------------|---------------------------|
| Investments: | | | | | |
| Government securities | \$ 18,757,340 | 75,234,340 | 991,736 | | 94,983,416 |
| Equity securities | 14,037,193 | 2,092,012 | 7,122,548 | | 23,251,753 |
| Real estate | 3,340,000 | | | | 3,340,000 |
| Money market funds | 533,745 | 1,623,775 | | 9,401,052 | 11,558,572 |
| Mutual funds | | | | 40,233,074 | 40,233,074 |
| Investment management funds | 7,218,555 | 9,167,707 | | 66,490,993 | 82,877,255 |
| Certificates of deposit | 12,197,040 | 1,431,140 | | | 13,628,180 |
| Silver savings | 6,020 | | | | 6,020 |
| Federal Home Loan Mortgage Corporation | 6,060,518 | | | | 6,060,518 |
| Federal Home Loan Bank | 2,091,618 | | | | 2,091,618 |
| Student Loan Marketing Association | 1,001,447 | | | | 1,001,447 |
| Federal National Mortgage Corporation | 3,674,261 | | | | 3,674,261 |
| Land grant | | | | 1,340,068 | 1,340,068 |
| Other debt securities | <u>5,961,108</u> | <u>1,000,000</u> | | | <u>6,961,108</u> |
| Total Investments | \$ <u>74,878,845</u> | <u>90,548,974</u> | <u>8,114,284</u> | <u>117,465,187</u> | <u>291,007,290</u> |

(5) Accounts Receivable.

Accounts receivable consisted of the following at June 30, 2002:

| | | |
|--|----|--------------------|
| Student tuition | \$ | 33,017,331 |
| Auxiliary enterprises and other operating activities | | 26,419,943 |
| Contributions and gifts | | 1,526,031 |
| Federal, state, and private grants and contracts | | 88,810,051 |
| State appropriations | | 10,172,751 |
| Accrued interest | | 842,840 |
| Patient income | | 1,028,348,841 |
| Other | | <u>8,351,217</u> |
| Total Accounts Receivable | | 1,197,489,005 |
| Less allowance for doubtful accounts | | <u>988,158,643</u> |
| Net Accounts Receivable | \$ | <u>209,330,362</u> |

(6) Notes Receivable from Students.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

Notes receivable from students are payable in installments over a period of up to ten years, commencing three to twelve months from the date of separation from the institution. The following is a schedule of interest rates and unpaid balances for the different types of notes receivable held by the institution at June 30, 2002:

| | <u>Interest Rates</u> | <u>June 30, 2002</u> | <u>Current Portion</u> | <u>Non-Current Portion</u> |
|--------------------------------------|---------------------------|----------------------|----------------------------|--------------------------------|
| Perkins student loans | 3% to 9% | \$ 71,396,258 | 9,074,363 | 62,321,895 |
| Nursing student loans | 3% to 9% | 513,080 | 89,085 | 423,995 |
| Other federal loans | 3% to 9% | 2,879,943 | 1,697,149 | 1,182,794 |
| Institutional loans | 0% to 9% | 32,625,395 | 2,624,095 | 30,001,300 |
| Medical student loans | 3% to 9% | 1,247,755 | 219,482 | 1,028,273 |
| Dental student loans | 3% to 9% | <u>284,049</u> | <u>44,116</u> | <u>239,933</u> |
| Total Notes Receivable | | 108,946,480 | 13,748,290 | 95,198,190 |
| Less allowance for doubtful accounts | | <u>12,215,796</u> | <u>3,113,106</u> | <u>9,102,690</u> |
| Net Notes Receivable | | <u>\$ 96,730,684</u> | <u>10,635,184</u> | <u>86,095,500</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

(7) Capital Assets.

A summary of changes in capital assets for the year ended June 30, 2002, is presented as follows:

| | Beginning Balance | Additions | Deletions | Change in Accounting Principle * | Ending Balance |
|--|-------------------------|--------------------|--------------------|--|----------------------|
| Nondepreciable Capital Assets: | | | | | |
| Land | \$ 34,599,102 | 2,857,705 | 5,606 | | 37,451,201 |
| Construction in progress | 231,861,787 | 133,670,643 | 183,129,352 | | 182,403,078 |
| Livestock | <u>2,021,222</u> | <u>171,630</u> | <u>190,835</u> | | <u>2,002,017</u> |
| Total Nondepreciable Capital Assets | <u>268,482,111</u> | <u>136,699,978</u> | <u>183,325,793</u> | | <u>221,856,296</u> |
| Depreciable Capital Assets: | | | | | |
| Improvements other than buildings | 143,732,768 | 21,841,775 | 33,673,914 | (1,912,435) | 129,988,194 |
| Buildings | 1,104,949,382 | 211,938,878 | 3,104,722 | (11,938,355) | 1,301,845,183 |
| Equipment | 562,245,018 | 44,293,339 | 22,636,716 | (217,685,283) | 366,216,358 |
| Library books | <u>199,001,353</u> | <u>13,603,605</u> | <u>197,342</u> | | <u>212,407,616</u> |
| Total Depreciable Capital Assets | <u>2,009,928,521</u> | <u>291,677,597</u> | <u>59,612,694</u> | <u>(231,536,073)</u> | <u>2,010,457,351</u> |
| Less Accumulated Depreciation For: | | | | | |
| Improvements other than buildings | 26,509,237 | 4,337,314 | 2,291,384 | | 28,555,167 |
| Buildings | 318,737,294 | 28,219,173 | 450,240 | | 346,506,227 |
| Equipment | 201,017,699 | 35,205,688 | 7,248,627 | | 228,974,760 |
| Library books | <u>144,388,680</u> | <u>11,282,375</u> | <u>105,236</u> | | <u>155,565,819</u> |
| Total Accumulated Depreciation | <u>690,652,910</u> | <u>79,044,550</u> | <u>10,095,487</u> | | <u>759,601,973</u> |
| Total Depreciable Capital Assets, Net | <u>1,319,275,611</u> | <u>212,633,047</u> | <u>49,517,207</u> | <u>(231,536,073)</u> | <u>1,250,855,378</u> |
| Capital Assets, Net | \$ <u>1,587,757,722</u> | <u>349,333,025</u> | <u>232,843,000</u> | <u>(231,536,073)</u> | <u>1,472,711,674</u> |

* Because of a change in capitalization standards, a portion of the prior year fixed assets had to be removed from inventory. This reduction in beginning inventory balance is included in the change in accounting principle column.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

Depreciation is computed on a straight-line basis with the exception of the library books category, which is computed using a composite method. The following useful lives, salvage values and capitalization thresholds are used to compute depreciation:

| | <u>Estimated Useful Lives</u> | <u>Salvage Value</u> | <u>Capitalization Threshold</u> |
|--------------------------------------|---------------------------------------|--------------------------|-------------------------------------|
| Buildings | 40 years | 20% | \$ 50,000 |
| Improvements other than buildings | 20 years | 20% | 25,000 |
| Equipment | 3-15 years | 1 - 10% | 5,000 |
| Library books | 10 years | 0% | 0 |

(8) Long-term Liabilities.

Long-term liabilities of the universities consist of notes and bonds payable, capital lease obligations and certain other liabilities that are expected to be liquidated at least one year from June 30, 2002. The various leases cover a period not to exceed five years. The universities have the option to prepay all outstanding payments less any unearned interest to fully satisfy the obligation. There is also a fiscal funding addendum stating that if funds are not appropriated for periodic payment for any future fiscal period, the lessee will not be obligated to pay the remainder of the total payments due beyond the end of the current fiscal period.

Information regarding original issue amounts, interest rates and maturity dates for bonds, notes and capital leases included in the long-term liabilities balance at June 30, 2002, is listed in the following schedule. A schedule detailing the annual requirements necessary to amortize the outstanding debt is also provided.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|---------------------------------------|-------------------|-------------------------|----------|----------------------|----------------|----------------|--------------------------|------------------------|
| <u>Alcorn State University</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- 1962 Student Union Bonds | \$ 200,000 | 2.50% | 2002 | \$ 11,000 | | 9,000 | 2,000 | 2,000 |
| -- 1996 Nursing Dormitory Bonds | 680,000 | 5.80% | 2011 | 505,000 | | | 505,000 | 80,000 |
| -- 1997 President's Home Bonds | 950,000 | 6.55% | 2025 | 641,309 | | 90,430 | 550,879 | 96,450 |
| Total Bonded Debt | | | | <u>1,157,309</u> | | <u>99,430</u> | <u>1,057,879</u> | <u>178,450</u> |
| Capital Leases | | | | | | | | |
| -- Switch wiring equipment | | | | 2,140,915 | | 497,379 | 1,643,536 | 521,802 |
| -- Fiber optic system | | | | 1,011,267 | | 234,408 | 776,859 | 246,275 |
| Total Capital Leases | | | | <u>3,152,182</u> | | <u>731,787</u> | <u>2,420,395</u> | <u>768,077</u> |
| Other Long-term liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 1,527,539 | 101,748 | | 1,629,287 | 977,572 |
| -- Deposits refundable | | | | 243,103 | 7,051 | | 250,154 | |
| Total Other Long-term Liabilities | | | | <u>1,770,642</u> | <u>108,799</u> | | <u>1,879,441</u> | <u>977,572</u> |
| Total | | | | <u>\$ 6,080,133</u> | <u>108,799</u> | <u>831,217</u> | <u>5,357,715</u> | <u>1,924,099</u> |
| Due within one year | | | | | | | 1,924,099 | |
| Total Long-term Liabilities | | | | | | | <u>\$ 3,433,616</u> | |
| <u>Delta State University</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Student Housing Bonds, 1991 Series | 2,259,631 | 5.00% | 2011 | \$ 924,631 | | 195,000 | 729,631 | 103,102 |
| -- Student Housing Bonds, 1998 Series | 3,900,000 | 3.40% to 5.00% | 2018 | 3,750,000 | | 80,000 | 3,670,000 | 75,000 |
| Total Bonded Debt | | | | <u>4,674,631</u> | | <u>275,000</u> | <u>4,399,631</u> | <u>178,102</u> |
| Capital Leases | | | | | | | | |
| -- Aircraft | | | | 7,572 | | 7,572 | | |
| -- Buses | | | | 157,507 | | 56,798 | 100,709 | 59,490 |
| -- Computer equipment | | | | 217,184 | | 105,860 | 111,324 | 111,324 |
| Total Capital Leases | | | | <u>382,263</u> | | <u>170,230</u> | <u>212,033</u> | <u>170,814</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|--|-------------------|-------------------------|----------|----------------------|------------|-----------|--------------------------|------------------------|
| Other Long-term liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 1,498,094 | | 109,043 | 1,389,051 | 152,437 |
| -- Deposits refundable | | | | 408,728 | 1,171,752 | 1,101,407 | 479,073 | |
| -- Notes payable - CIOS Foundation | | | | 275,000 | | | 275,000 | |
| Total Other Long-term Liabilities | | | | 2,181,822 | 1,171,752 | 1,210,450 | 2,143,124 | 152,437 |
| Total | | | | \$ 7,238,716 | 1,171,752 | 1,655,680 | 6,754,788 | 501,353 |
| Due within one year | | | | | | | 501,353 | |
| Total Long-term Liabilities | | | | | | | \$ 6,253,435 | |
| <u>Jackson State University</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Alexander Hall East Revenue Bonds | 790,000 | 1.00% to 3.00% | 2002 | \$ 35,000 | | 35,000 | | |
| -- Alexander Hall West Revenue Bonds | 1,250,000 | 0% to 3.00% | 2007 | 290,000 | | 45,000 | 245,000 | 45,000 |
| -- McAllister / Whiteside Revenue Bonds | 4,000,000 | 1.00% to 3.00% | 2020 | 2,655,000 | | 100,000 | 2,555,000 | 100,000 |
| -- Honors Dormitory Revenue Bonds | 6,965,000 | 4.24% to 7.00% | 2013 | 4,790,000 | | 285,000 | 4,505,000 | 305,000 |
| -- Student Life Center Revenue Bonds | 12,000,000 | 3.00% to 5.13% | 2027 | | 12,000,000 | | 12,000,000 | 280,000 |
| Total Bonded Debt | | | | 7,770,000 | 12,000,000 | 465,000 | 19,305,000 | 730,000 |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | 1,734,344 | | 741,199 | 993,145 | 723,661 |
| Total Capital Leases | | | | 1,734,344 | | 741,199 | 993,145 | 723,661 |
| Other Long-term liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 3,112,578 | | 160,352 | 2,952,226 | 490,563 |
| -- Notes payable - Office of Education Housing Renovations | 2,220,000 | 3.00% | 2021 | 1,686,458 | | 62,622 | 1,623,836 | 64,512 |
| -- Deposits refundable | | | | | 28,252 | | 28,252 | |
| Total Other Long-term Liabilities | | | | 4,799,036 | 28,252 | 222,974 | 4,604,314 | 555,075 |
| Total | | | | \$ 14,303,380 | 12,028,252 | 1,429,173 | 24,902,459 | 2,008,736 |
| Due within one year | | | | | | | 2,008,736 | |
| Total Long-term Liabilities | | | | | | | \$ 22,893,723 | |
| <u>Mississippi State University</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Dormitory System Revenue Bonds | 2,288,000 | 3.50% | 2001 | \$ 22,000 | | 22,000 | | |
| -- Dormitory System Revenue Bonds | 2,250,000 | 3.00% | 2020 | 1,465,000 | | 55,000 | 1,410,000 | 60,000 |
| -- Student Apartments Bonds | 2,038,000 | 3.00% | 2021 | 1,405,000 | | 50,000 | 1,355,000 | 50,000 |
| -- EBC - Athletic Building Project Bonds | 5,460,000 | 2.75% to 5.00% | 2008 | 2,935,000 | | 420,000 | 2,515,000 | 435,000 |
| -- EBC - Facilities Renovation Bonds | 3,000,000 | 4.50% to 6.15% | 2015 | 2,350,000 | | 120,000 | 2,230,000 | 125,000 |
| -- EBC - Revenue Bonds | 11,920,000 | 3.70% to 5.00% | 2016 | 10,350,000 | | 430,000 | 9,920,000 | 450,000 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|--|-------------------|-------------------------|----------|----------------------|----------------|------------------|--------------------------|------------------------|
| -- EBC - Revenue Bonds | 31,865,000 | 3.75% to 5.25% | 2024 | 30,685,000 | | 760,000 | 29,925,000 | 790,000 |
| -- EBC - Revenue Bonds | 16,920,000 | 4.00% to 5.50% | 2026 | 16,920,000 | | | 16,920,000 | 660,000 |
| Total Bonded Debt | | | | <u>66,132,000</u> | | <u>1,857,000</u> | <u>64,275,000</u> | <u>2,570,000</u> |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | 4,244,716 | 903,136 | 1,274,745 | 3,873,107 | 1,015,885 |
| Total Capital Leases | | | | <u>4,244,716</u> | <u>903,136</u> | <u>1,274,745</u> | <u>3,873,107</u> | <u>1,015,885</u> |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 16,409,258 | | 519,465 | 15,889,793 | 1,696,810 |
| -- Deposits refundable | | | | 87,817 | | | 87,817 | |
| Total Other Long-term Liabilities | | | | <u>16,497,075</u> | | <u>519,465</u> | <u>15,977,610</u> | <u>1,696,810</u> |
| Total | | | | <u>\$ 86,873,791</u> | <u>903,136</u> | <u>3,651,210</u> | <u>84,125,717</u> | <u>5,282,695</u> |
| Due within one year | | | | | | | 5,282,695 | |
| Total Long-term Liabilities | | | | | | | <u>\$ 78,843,022</u> | |
| <u>Mississippi University for Women</u> | | | | | | | | |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | \$ | 308,992 | | 308,992 | 58,360 |
| Total Capital Leases | | | | | <u>308,992</u> | | <u>308,992</u> | <u>58,360</u> |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 785,604 | 74,024 | | 859,628 | 56,043 |
| Total Other Long-term Liabilities | | | | <u>785,604</u> | <u>74,024</u> | | <u>859,628</u> | <u>56,043</u> |
| Total | | | | <u>\$ 785,604</u> | <u>383,016</u> | | <u>1,168,620</u> | <u>114,403</u> |
| Due within one year | | | | | | | 114,403 | |
| Total Long-term Liabilities | | | | | | | <u>\$ 1,054,217</u> | |
| <u>Mississippi Valley State University</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Dormitory Revenue Bonds - 1961 | 600,000 | 3.50% | 2001 | \$ 27,000 | | 27,000 | | |
| -- Student Union Revenue Bonds | 565,000 | 3.38% | 2002 | 50,000 | | 25,000 | 25,000 | 25,000 |
| -- Housing Bonds - 1968A | 300,000 | 3.00% | 2008 | 80,000 | | 10,000 | 70,000 | 10,000 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|--|-------------------|-------------------------|----------|----------------------|-------------------|-------------------|--------------------------|------------------------|
| -- EBC Bonds | 2,400,000 | 4.50% to 5.30% | 2021 | 2,400,000 | | | 2,400,000 | 15,000 |
| Total Bonded Debt | | | | <u>2,557,000</u> | | <u>62,000</u> | <u>2,495,000</u> | <u>50,000</u> |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 1,075,716 | 620,734 | | 1,696,450 | 118,752 |
| -- Deposits refundable | | | | 118,891 | 340 | 14,793 | 104,438 | |
| -- Other | | | | 15,280 | | | 15,280 | |
| Total Other Long-term Liabilities | | | | <u>1,209,887</u> | <u>621,074</u> | <u>14,793</u> | <u>1,816,168</u> | <u>118,752</u> |
| Total | | | | <u>\$ 3,766,887</u> | <u>621,074</u> | <u>76,793</u> | <u>4,311,168</u> | <u>168,752</u> |
| Due within one year | | | | | | | 168,752 | |
| Total Long-term Liabilities | | | | | | | <u>\$ 4,142,416</u> | |
| University of Mississippi | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Housing Revenue bonds of 1968, Series E | 3,000,000 | 3.00% | 2008 | \$ 875,000 | | 105,000 | 770,000 | 110,000 |
| -- University of Mississippi EBC, Series 1993 | 1,800,000 | 5.87% | 2013 | 1,290,000 | | 1,125,000 | 165,000 | 80,000 |
| -- University of Mississippi EBC, Series 1995 | 3,820,000 | 5.84% | 2009 | 3,385,000 | | 3,070,000 | 315,000 | 315,000 |
| -- University of Mississippi EBC, Series 1996A | 4,100,000 | 6.03% | 2016 | 3,430,000 | | 1,625,000 | 1,805,000 | 160,000 |
| -- University of Mississippi EBC, Series 1996B | 1,500,000 | 5.47% | 2006 | 840,000 | | 680,000 | 160,000 | 160,000 |
| -- University of Mississippi EBC, Series 1997A | 11,135,000 | 5.61% | 2027 | 10,620,000 | | 185,000 | 10,435,000 | 195,000 |
| -- University of Mississippi EBC, Series 1999 | 12,220,000 | 5.19% | 2018 | 11,810,000 | | 430,000 | 11,380,000 | 445,000 |
| -- University of Mississippi EBC, Series 2000A | 34,700,000 | 3.56% to 5.25% | 2020 | 34,700,000 | | | 34,700,000 | 1,165,000 |
| -- University of Mississippi EBC, Series 2000B | 2,469,813 | 8.00% | 2010 | 2,469,814 | | 343,427 | 2,126,387 | 317,519 |
| -- University of Mississippi EBC, Series 2002 | 13,090,000 | 3.00% to 5.00% | 2012 | | 13,090,000 | | 13,090,000 | 415,000 |
| Total Bonded Debt | | | | <u>69,419,814</u> | <u>13,090,000</u> | <u>7,563,427</u> | <u>74,946,387</u> | <u>3,362,519</u> |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | 9,371,076 | 986,108 | 1,699,266 | 8,657,918 | 1,009,453 |
| Total Capital Leases | | | | <u>9,371,076</u> | <u>986,108</u> | <u>1,699,266</u> | <u>8,657,918</u> | <u>1,009,453</u> |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 6,328,278 | 1,337,116 | 625,691 | 7,039,703 | 400,000 |
| -- Deposits refundable | | | | 525,091 | 9,436,679 | 9,312,037 | 649,733 | |
| -- Notes payables | | | | 1,671,964 | | 82,778 | 1,589,186 | 84,606 |
| -- Other | | | | 7,475,296 | 146,904 | | 7,622,200 | |
| Total Other Long-term Liabilities | | | | <u>16,000,629</u> | <u>10,920,699</u> | <u>10,020,506</u> | <u>16,900,822</u> | <u>484,606</u> |
| Total | | | | <u>\$ 94,791,519</u> | <u>24,996,807</u> | <u>19,283,199</u> | <u>100,505,127</u> | <u>4,856,578</u> |
| Due within one year | | | | | | | 4,856,578 | |
| Total Long-term Liabilities | | | | | | | <u>\$ 95,648,549</u> | |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|---|-------------------|-------------------------|----------|----------------------|------------|-----------|--------------------------|------------------------|
| <u>University of Southern Mississippi</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- Housing System Revenue Bonds | 2,681,000 | 3.00% | 2016 | \$ 1,795,000 | | 90,000 | 1,705,000 | 90,000 |
| -- Payne Center Bonds | 5,117,877 | 4.75% to 6.75% | 2015 | 4,490,000 | | 210,000 | 4,280,000 | 220,000 |
| -- Dormitory Construction Bonds | 13,120,000 | 4.75% to 6.75% | 2027 | 12,440,000 | | 250,000 | 12,190,000 | 260,000 |
| -- Stadium Scoreboard Bonds | 1,400,000 | 6.50% | 2008 | 1,185,000 | | 120,000 | 1,065,000 | 125,000 |
| -- Technology Improvement Bonds | 1,970,000 | 3.50% to 5.50% | 2021 | 1,970,000 | | 80,000 | 1,890,000 | 65,000 |
| -- University Improvements | 3,040,000 | 3.50% to 5.75% | 2021 | 3,040,000 | | 120,000 | 2,920,000 | 100,000 |
| -- Student Life Center & International Educ. Center | 17,285,000 | 3.00% to 5.38% | 2022 | | 17,285,000 | | 17,285,000 | 415,000 |
| Total Bonded Debt | | | | 24,920,000 | 17,285,000 | 870,000 | 41,335,000 | 1,275,000 |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | 453,157 | 280,509 | 198,159 | 535,507 | 227,509 |
| -- Vehicles and farm equipment | | | | 70,115 | 198,804 | 31,663 | 237,256 | 58,205 |
| -- Telecommunications | | | | 1,379,670 | | 282,631 | 1,097,039 | 295,825 |
| -- Computer equipment and software | | | | 1,059,828 | 29,647 | 261,695 | 827,780 | 275,106 |
| Total Capital Leases | | | | 2,962,770 | 508,960 | 774,148 | 2,697,582 | 856,645 |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 7,393,301 | 436,561 | | 7,829,862 | 844,582 |
| -- Deposits refundable | | | | 551,557 | 87,422 | | 638,979 | |
| -- Other | | | | 26,707,398 | 1,785,242 | | 28,492,640 | |
| Total Other Long-term Liabilities | | | | 34,652,256 | 2,309,225 | | 36,961,481 | 844,582 |
| Total | | | | \$ 62,535,026 | 20,103,185 | 1,644,148 | 80,994,063 | 2,976,227 |
| Due within one year | | | | | | | 2,976,227 | |
| Total Long-term Liabilities | | | | | | | \$ 78,017,836 | |
| <u>University of Mississippi Medical Center</u> | | | | | | | | |
| Bonded Debt | | | | | | | | |
| -- General Revenue Bonds, Series 1991 | 12,750,000 | 6.40% to 9.00% | 2001 | \$ 595,000 | | 595,000 | | |
| -- General Revenue Bonds, Series 1993 | 60,000,000 | 3.88% to 5.90% | 2009 | 13,510,000 | | 1,215,000 | 12,295,000 | 1,275,000 |
| -- General Revenue Bonds, Series 1993A | 5,900,000 | 7.25% | 2013 | 4,609,032 | | 4,609,032 | | |
| -- General Revenue Refunding Bonds, Series 1998A | 9,380,000 | 4.30% to 5.75% | 2011 | 9,250,000 | | 70,000 | 9,180,000 | 710,000 |
| -- General Revenue Refunding Bonds, Series 1998B | 41,075,000 | 3.85% to 5.50% | 2023 | 40,950,000 | | 65,000 | 40,885,000 | 70,000 |
| -- Variable Rate Demand Bonds, Series 2001 | 45,000,000 | 3.66% | 2031 | | 45,000,000 | | 45,000,000 | |
| -- General Revenue Refunding Bonds, Series 2002 | 4,500,000 | 3.40% to 5.00% | 2012 | | 4,500,000 | | 4,500,000 | 365,000 |
| Total Bonded Debt | | | | 68,914,032 | 49,500,000 | 6,554,032 | 111,860,000 | 2,420,000 |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | 2,838,476 | 1,273,553 | 1,788,305 | 2,323,724 | 1,220,896 |
| Total Capital Leases | | | | 2,838,476 | 1,273,553 | 1,788,305 | 2,323,724 | 1,220,896 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity | Beginning Balance | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|---|-------------------|-------------------------|----------|----------------------|-------------|------------|--------------------------|------------------------|
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 19,044,785 | 2,338,592 | | 21,383,377 | 1,634,290 |
| Total Other Long-term Liabilities | | | | 19,044,785 | 2,338,592 | | 21,383,377 | 1,634,290 |
| Total | | | | \$ 90,797,293 | 53,112,145 | 8,342,337 | 135,567,101 | 5,275,186 |
| Due within one year | | | | | | | 5,275,186 | |
| Total Long-term Liabilities | | | | | | | \$ 130,291,915 | |
| <u>JHL Board Office</u> | | | | | | | | |
| Capital Leases | | | | | | | | |
| -- Various equipment | | | | \$ 11,530 | 8,064 | 8,321 | 11,273 | 6,614 |
| Total Capital Leases | | | | 11,530 | 8,064 | 8,321 | 11,273 | 6,614 |
| Other Long-term Liabilities | | | | | | | | |
| -- Accrued leave liabilities | | | | 659,142 | | 18,672 | 640,470 | 19,407 |
| Total Other Long-term Liabilities | | | | 659,142 | | 18,672 | 640,470 | 19,407 |
| Total | | | | \$ 670,672 | 8,064 | 26,993 | 651,743 | 26,021 |
| Due within one year | | | | | | | 26,021 | |
| Total Long-term Liabilities | | | | | | | \$ 625,722 | |
| <u>State of Mississippi Institutions of Higher Learning - Total</u> | | | | | | | | |
| Total Bonded Debt | | | | \$ 245,544,786 | 91,875,000 | 17,745,889 | 319,673,897 | 10,764,071 |
| Total Capital Leases | | | | 24,697,357 | 3,988,813 | 7,188,001 | 21,498,169 | 5,830,405 |
| Other Long-term Liabilities | | | | | | | | |
| Accrued leave liability | | | | 57,834,295 | 4,908,775 | 1,433,223 | 61,309,847 | 6,390,456 |
| Deposits refundable | | | | 1,935,187 | 10,731,496 | 10,428,237 | 2,238,446 | |
| Notes payable | | | | 3,633,422 | | 145,400 | 3,488,022 | 149,118 |
| Other | | | | 34,197,974 | 1,932,146 | | 36,130,120 | |
| Total Other Long-term Liabilities | | | | 97,600,878 | 17,572,417 | 12,006,860 | 103,166,435 | 6,539,574 |
| Total Long-term Liabilities | | | | \$ 367,843,021 | 113,436,230 | 36,940,750 | 444,338,501 | 23,134,050 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| University - Fiscal Year | Bonded Debt | Capital Leases | Notes Payable | Interest | Total |
|-------------------------------------|----------------|-------------------|------------------|------------|-------------|
| <u>Alcorn State University</u> | | | | | |
| 2003 | \$ 178,450 | 768,077 | | 164,271 | 1,110,798 |
| 2004 | 142,871 | 806,170 | | 117,576 | 1,066,617 |
| 2005 | 154,720 | 846,148 | | 68,391 | 1,069,259 |
| 2006 | 162,024 | | | 36,139 | 198,163 |
| 2007 | 174,814 | | | 25,579 | 200,393 |
| 2008 - 2112 | 245,000 | | | 47,730 | 292,730 |
| Totals | \$ 1,057,879 | 2,420,395 | | 459,686 | 3,937,960 |
| <u>Delta State University</u> | | | | | |
| 2003 | \$ 178,102 | 170,814 | | 287,963 | 636,879 |
| 2004 | 177,695 | 41,219 | | 284,445 | 503,359 |
| 2005 | 170,661 | | | 287,316 | 457,977 |
| 2006 | 169,544 | | | 289,801 | 459,345 |
| 2007 | 168,792 | | | 291,621 | 460,413 |
| 2008 - 2012 | 819,837 | | | 1,474,105 | 2,293,942 |
| 2013 - 2017 | 1,840,000 | | | 456,378 | 2,296,378 |
| 2018 - 2022 | 875,000 | | | 44,375 | 919,375 |
| Totals | \$ 4,399,631 | 212,033 | | 3,416,004 | 8,027,668 |
| <u>Jackson State University</u> | | | | | |
| 2003 | \$ 730,000 | 723,661 | 64,512 | 988,515 | 2,506,688 |
| 2004 | 440,000 | 269,484 | 66,462 | 919,722 | 1,695,668 |
| 2005 | 455,000 | | 68,471 | 900,391 | 1,423,862 |
| 2006 | 1,490,000 | | 70,540 | 883,196 | 2,443,736 |
| 2007 | 860,000 | | 72,672 | 811,701 | 1,744,373 |
| 2008 - 2012 | 4,165,000 | | 399,504 | 3,409,925 | 7,974,429 |
| 2013 - 2017 | 4,000,000 | | 461,509 | 2,299,959 | 6,761,468 |
| 2018 - 2022 | 3,515,000 | | 420,166 | 1,447,068 | 5,382,234 |
| 2023 - 2027 | 3,650,000 | | | 577,893 | 4,227,893 |
| Totals | \$ 19,305,000 | 993,145 | 1,623,836 | 12,238,370 | 34,160,351 |
| <u>Mississippi State University</u> | | | | | |
| 2003 | \$ 2,570,000 | 1,015,885 | | 3,229,000 | 6,814,885 |
| 2004 | 2,515,000 | 878,523 | | 3,070,802 | 6,464,325 |
| 2005 | 2,640,000 | 699,980 | | 2,917,433 | 6,257,413 |
| 2006 | 2,765,000 | 236,182 | | 2,767,126 | 5,768,308 |
| 2007 | 2,900,000 | 1,042,537 | | 2,631,583 | 6,574,120 |
| 2008 - 2012 | 15,340,000 | | | 10,970,346 | 26,310,346 |
| 2013 - 2017 | 18,185,000 | | | 6,724,943 | 24,909,943 |
| 2018 - 2022 | 11,240,000 | | | 2,944,638 | 14,184,638 |
| 2023 - 2027 | 6,120,000 | | | 455,500 | 6,575,500 |
| Totals | \$ 64,275,000 | 3,873,107 | | 35,711,371 | 103,859,478 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| University - Fiscal Year | Bonded Debt | Capital Leases | Notes Payable | Interest | Total |
|---|----------------|-------------------|------------------|------------|-------------|
| <u>Mississippi University for Women</u> | | | | | |
| 2003 | \$ | 58,360 | | 7,680 | 66,040 |
| 2004 | | 250,632 | | 5,802 | 256,434 |
| Totals | \$ | 308,992 | | 13,482 | 322,474 |
| <u>Mississippi Valley State University</u> | | | | | |
| 2003 | \$ | 50,000 | | 123,715 | 173,715 |
| 2004 | | 80,000 | | 123,012 | 203,012 |
| 2005 | | 85,000 | | 119,395 | 204,395 |
| 2006 | | 90,000 | | 115,510 | 205,510 |
| 2007 | | 90,000 | | 111,470 | 201,470 |
| 2008 - 2012 | | 525,000 | | 487,655 | 1,012,655 |
| 2013 - 2021 | | 685,000 | | 337,100 | 1,022,100 |
| 2018 - 2022 | | 890,000 | | 220,275 | 1,110,275 |
| Totals | \$ | 2,495,000 | | 1,638,132 | 4,133,132 |
| <u>University of Mississippi</u> | | | | | |
| 2003 | \$ | 3,362,519 | 1,009,453 | 84,606 | 4,062,554 |
| 2004 | | 3,473,565 | 808,267 | 86,535 | 3,866,758 |
| 2005 | | 3,571,417 | 766,988 | 38,572 | 3,708,779 |
| 2006 | | 3,700,938 | 813,925 | 40,723 | 3,533,244 |
| 2007 | | 3,637,009 | 667,388 | 42,994 | 3,348,546 |
| 2008 - 2012 | | 18,925,939 | 3,191,298 | 370,713 | 13,552,694 |
| 2013 - 2017 | | 18,465,000 | 1,400,599 | 332,783 | 7,443,963 |
| 2018 - 2022 | | 15,975,000 | | 436,495 | 2,715,845 |
| 2023 - 2027 | | 3,105,000 | | 155,765 | 603,742 |
| 2028 - 2032 | | 730,000 | | 20,075 | 750,075 |
| Totals | \$ | 74,946,387 | 8,657,918 | 1,589,186 | 42,856,200 |
| <u>University of Southern Mississippi</u> | | | | | |
| 2003 | \$ | 1,275,000 | 856,645 | 1,905,910 | 4,037,555 |
| 2004 | | 1,495,000 | 795,205 | 2,009,151 | 4,299,356 |
| 2005 | | 1,545,000 | 616,653 | 1,917,946 | 4,079,599 |
| 2006 | | 1,630,000 | 356,099 | 1,818,105 | 3,804,204 |
| 2007 | | 1,695,000 | 72,980 | 1,742,098 | 3,510,078 |
| 2008 - 2012 | | 9,045,000 | | 7,559,369 | 16,604,369 |
| 2013 - 2017 | | 10,515,000 | | 5,280,001 | 15,795,001 |
| 2018 - 2022 | | 10,345,000 | | 2,619,687 | 12,964,687 |
| 2023 - 2027 | | 3,790,000 | | 623,545 | 4,413,545 |
| Totals | \$ | 41,335,000 | 2,697,582 | 25,475,812 | 69,508,394 |
| <u>University of Mississippi Medical Center</u> | | | | | |
| 2003 | \$ | 2,420,000 | 1,220,896 | 7,170,875 | 10,811,771 |
| 2004 | | 2,555,000 | 387,098 | 5,767,690 | 8,709,788 |
| 2005 | | 2,685,000 | 348,490 | 5,618,623 | 8,652,113 |
| 2006 | | 2,820,000 | 296,712 | 5,471,233 | 8,587,945 |
| 2007 | | 3,785,000 | 70,528 | 5,297,332 | 9,152,860 |
| 2008 - 2012 | | 22,165,000 | | 23,331,935 | 45,496,935 |
| 2013 - 2017 | | 18,700,000 | | 18,114,375 | 36,814,375 |
| 2018 - 2022 | | 24,210,000 | | 12,414,600 | 36,624,600 |
| 2023 - 2027 | | 18,455,000 | | 5,839,763 | 24,294,763 |
| 2028 - 2032 | | 14,065,000 | | 2,016,438 | 16,081,438 |
| Totals | \$ | 111,860,000 | 2,323,724 | 91,042,864 | 205,226,588 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

| University - Fiscal Year | Bonded Debt | Capital Leases | Notes Payable | Interest | Total |
|---|----------------|--------------------|------------------|--------------------|--------------------|
| <u>IHL Board Office</u> | | | | | |
| 2003 | \$ | 6,614 | | 466 | 7,080 |
| 2004 | | 4,659 | | 143 | 4,802 |
| Totals | \$ | <u>11,273</u> | | <u>609</u> | <u>11,882</u> |
| <u>State of Mississippi - Institutions of Higher Learning</u> | | | | | |
| 2003 | \$ | 10,764,071 | 149,118 | 17,940,949 | 34,684,543 |
| 2004 | | 10,879,131 | 152,997 | 16,165,101 | 31,438,486 |
| 2005 | | 11,306,798 | 107,043 | 15,538,274 | 30,230,374 |
| 2006 | | 12,827,506 | 111,263 | 14,914,354 | 29,556,041 |
| 2007 | | 13,310,615 | 115,666 | 14,259,930 | 29,539,644 |
| 2008 - 2012 | | 71,230,776 | 770,217 | 60,833,759 | 136,026,050 |
| 2013 - 2017 | | 72,390,000 | 794,292 | 40,656,719 | 115,241,610 |
| 2018 - 2022 | | 67,050,000 | 856,661 | 22,406,488 | 90,313,149 |
| 2023 - 2027 | | 35,120,000 | 155,765 | 8,100,443 | 43,376,208 |
| 2028 - 2032 | | 14,795,000 | | 2,036,513 | 16,831,513 |
| Totals | \$ | <u>319,673,897</u> | <u>3,213,022</u> | <u>212,852,530</u> | <u>557,237,618</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

(9) Operating Leases.

Leased property under operating leases is composed of office rent, land, computer software and equipment. The following is a schedule by years of the future minimum rental payments required under those operating leases:

| <u>Year Ending June 30</u> | | <u>Amount</u> |
|---------------------------------|----|-------------------|
| 2003 | \$ | 7,354,087 |
| 2004 | | 4,180,580 |
| 2005 | | 3,941,622 |
| 2006 | | 3,839,799 |
| 2007 | | <u>2,974,973</u> |
| Total Minimum Payments Required | \$ | <u>22,291,061</u> |

The total rental expense for all operating leases, except those with terms of a month or less that were not renewed, for the fiscal year ending June 30, 2002, was \$8,235,757.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

(10) Natural Classifications with Functional Classifications.

The universities' operating expenses by functional classification were as follows for the year ended June 30, 2002:

| Functional Classification | Salaries & Wages | Fringe Benefits | Travel | Contractual Services | Utilities | Scholarships & Fellowships | Commodities | Depreciation Expense | Other | Total |
|---------------------------|---------------------|-----------------|------------|-------------------------|------------|-------------------------------|-------------|-------------------------|-----------|---------------|
| Instruction | \$ 280,130,095 | 65,271,241 | 6,318,248 | 33,535,325 | 385,699 | 1,162,272 | 20,054,937 | | | 406,857,817 |
| Research | 117,836,685 | 28,401,865 | 7,024,368 | 64,652,211 | 1,806,119 | 177,539 | 33,064,861 | | | 252,963,648 |
| Public service | 54,202,082 | 13,236,745 | 3,960,730 | 26,391,856 | 428,649 | 304,197 | 6,911,336 | | | 105,435,595 |
| Academic support | 45,779,978 | 10,218,203 | 1,454,946 | 14,989,387 | 258,173 | 194,419 | 6,650,287 | | | 79,545,393 |
| Student services | 26,916,183 | 6,278,042 | 2,049,104 | 7,979,612 | 170,114 | 194,150 | 4,651,673 | | | 48,238,878 |
| Institutional support | 75,146,433 | 18,307,969 | 2,671,697 | 41,279,574 | 124,949 | 240,356 | 8,537,978 | | | 146,308,956 |
| Operation of plant | 33,890,682 | 9,921,451 | 91,027 | 23,485,311 | 30,885,284 | | 11,907,444 | | | 110,181,199 |
| Student aid | 4,715,246 | 1,782,000 | 16,314 | 10,517,593 | | 97,968,699 | 101,544 | | | 115,101,396 |
| Auxiliary enterprises | 41,597,031 | 9,780,702 | 5,395,660 | 35,750,985 | 7,093,152 | 7,337,200 | 43,892,674 | 15,435 | | 150,862,839 |
| Depreciation | | | | | | | | 79,029,115 | | 79,029,115 |
| Hospital | 129,283,388 | 31,999,037 | 140,579 | 91,680,486 | | | 78,219,459 | | | 331,322,949 |
| Loan Fund expenses | | | | | | | | | 1,548,125 | 1,548,125 |
| Endowment operations | | | | 214,297 | | 15,450 | | | | 229,747 |
| Total Operating Expenses | \$ 809,497,803 | 195,197,255 | 29,122,673 | 350,476,637 | 41,152,139 | 107,594,282 | 213,992,193 | 79,044,550 | 1,548,125 | 1,827,625,657 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

(11) Construction Commitments and Financing.

The universities have contracted for various construction projects as of June 30, 2002. Estimated costs to complete the various projects and the sources of anticipated funding are presented below:

| | Total Costs to Complete | Fund by Federal Sources | State Sources | Institutional Funds | Other |
|-------------------------------------|----------------------------|-------------------------------|---------------|------------------------|------------|
| Alcorn State University | \$ 17,043,000 | | 17,043,000 | | |
| Delta State University | 9,239,051 | | 9,239,051 | | |
| Jackson State University | 24,577,683 | | 24,577,683 | | |
| Mississippi State University | 113,492,662 | 6,356,386 | 75,341,645 | 13,697,749 | 18,096,882 |
| Mississippi University for Women | 11,837,651 | | 11,837,651 | | |
| Mississippi Valley State University | 10,187,000 | | 9,798,214 | | 388,786 |
| University of Mississippi | 30,398,442 | 4,861,743 | 10,304,554 | 12,119,792 | 3,112,353 |
| University of Southern Mississippi | 53,311,068 | | 29,078,541 | 24,232,527 | |
| University of MS Medical Center | 45,283,027 | 433,204 | 3,458,219 | 4,109,778 | 37,281,826 |
| Total | \$ 315,369,584 | 11,651,333 | 190,678,558 | 54,159,846 | 58,879,847 |

(12) Pension Plan.

Plan description - The State of Mississippi Institutions of Higher Learning participate in the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Funding policy - PERS members are required to contribute 7.25% of their annual covered salary and the institution is required to contribute at an actuarially determined rate. The current rate is 9.75% of annual covered payroll. The contribution requirement of PERS members are established and may be amended only by the State of Mississippi Legislature. The universities contributions to PERS for the years ending June 30, 2002, 2001 and 2000 were \$71,228,447, \$68,633,213 and \$67,724,551, respectively, equal to the required contributions for each year.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2002

(13) Self-Insured Worker's Compensation Program.

The State of Mississippi Institutions of Higher Learning (IHL) participate in the State Institutions of Higher Learning Self-Insured Workers' Compensation Program (the Program). The Program exists in order to provide a mechanism for the IHL to fund and budget for the costs of providing workers' compensation benefits to eligible employees. The Program does not pay benefits directly to employees. Rather, funds are set-aside in trust, and a third party Program administrator is utilized to distribute the benefits to eligible employees. Total audited assets of the Program at June 30, 2002, were \$8,595,201.

A professionally licensed actuarial firm was contracted to establish a liability for both reported and unreported insured events, which includes estimates of future payments of losses. This report estimates that unpaid claims liabilities exceed Program assets by \$20,998 as of June 30, 2002.

The following represents changes in the unpaid claims liabilities for the Program during the period ended June 30, 2002:

| | |
|---|---------------------|
| Accrued Claims at Beginning of Year | \$ <u>8,004,000</u> |
| Incurred Claims: | |
| Provision for insured events of the current year | 4,237,000 |
| Increase (decrease) in provision for insured events of prior years | <u>358,000</u> |
| Total Incurred Claims | <u>4,595,000</u> |
| Payments: | |
| Claims attributable to insured events of the current year | 1,236,000 |
| Claims attributable to insured events of prior years | <u>2,877,000</u> |
| Total Payments | <u>4,113,000</u> |
| Total Accrued Claims at End of Year | \$ <u>8,486,000</u> |

At June 30, 2002, \$10,328,000 of unpaid claims are presented at their present value of \$8,486,000. These claims are discounted at an annual rate of 4.5%.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

(14) Unemployment Trust Fund.

The State of Mississippi Institutions of Higher Learning (IHL) participate in a self-funded Unemployment Trust Fund (the Fund). The Fund exists in order to provide a mechanism for the IHL to fund and budget for the costs of providing unemployment benefits to eligible former employees. The Fund does not pay benefits directly to former employees. Rather, it reimburses the Mississippi Employment Security Commission for benefits it pays directly to former IHL employees. The assets of the Fund at June 30, 2002, were \$1,932,866, and the liabilities were \$121,766.

A professional licensed actuarial firm was contracted to perform an actuarial analysis of the Fund as of June 30, 2002. They determined the recommended funding requirement as of June 30, 2002, is \$1,050,000 to \$1,400,000. Furthermore, they concluded that the actual fund balance of \$1,811,100 at June 30, 2002, is reasonable.

(15) Tort Liability Fund.

The State of Mississippi Institutions of Higher Learning (IHL) participate in the State Institutions of Higher Learning Tort Liability Fund (the IHL Tort Fund). In accordance with Section 11-46 of Mississippi State Law, the Mississippi Tort Claims Board has authorized the Board of Trustees of State Institutions of Higher Learning (IHL Board) to establish a fund in order to self-insure a certain portion of its liability under the Mississippi Tort Claims Act. The IHL Board established the IHL Tort Fund to provide self-insurance.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against the IHL. A maximum limit of liability of \$500,000 per occurrence is currently permissible.

During the year ended June 30, 1998, the IHL Board authorized the IHL Tort Fund to acquire a commercial insurance policy to fund its educator's legal liability. The policy has a deductible of \$1,000,000. The IHL Board has designated \$1,000,000 of the IHL Tort Fund's fund balance to be available to pay the deductible, if necessary. Total audited assets of the IHL Tort Fund at June 30, 2002, were \$3,692,942 and the liabilities were \$1,879,426.

A professionally licensed actuarial firm was contracted to perform an actuarial analysis of the IHL Tort Fund as of June 30, 2002. They concluded that the program appears to be adequately funded with a margin of conservatism.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

The following represents changes in the unpaid claims liabilities for the Program during the period ended June 30, 2002:

| | |
|--|----------------------------|
| Accrued Claims at Beginning of Year | \$ <u>1,431,000</u> |
| Incurring Claims: | |
| Provision for insured events of the current year | 596,000 |
| Increase (decrease) in provision for insured events of prior years | <u>167,000</u> |
| Total Incurred Claims | <u>763,000</u> |
| Payments: | |
| Claims attributable to insured events of the current year | 23,000 |
| Claims attributable to insured events of prior years | <u>316,000</u> |
| Total Payments | <u>339,000</u> |
| Total Accrued Claims at End of Year | \$ <u><u>1,855,000</u></u> |

At June 30, 2002, \$2,193,000 of unpaid claims are presented at their present value of \$1,855,000. These claims are discounted at the 70% probability level. This amount is intended to provide for all unpaid amounts associated with claims occurring on or before June 30, 2002.

(16) University of Mississippi Medical Center Tort Claims Fund.

The University of Mississippi Medical center participates in the University of Mississippi Medical Center Tort Claims Fund (UMMC Tort Claims Fund). In accordance with Section 11-46 of Mississippi State Law, the Mississippi Tort Claims Board has authorized the Board of Trustees of the State Institutions of Higher Learning to establish a fund in order to self-insure a certain portion of its liability under the Mississippi Tort Claims Act.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against the State Institutions of Higher Learning. A maximum limit of liability of \$500,000 per occurrence is currently permissible.

The Board of Trustees of State Institutions of Higher Learning has established a UMMC Tort Claims Fund to pay claims up to the maximum liability limits described above. Losses from professional and tort liability claims of the University of Mississippi Medical Center are the responsibility of the UMMC Tort Claims Fund.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements For the Year Ended June 30, 2002

Total audited assets of the UMMC Tort Claims Fund at June 30, 2002, were \$19,025,621, and the liabilities were \$17,992,000. A professionally licensed actuarial firm was contracted to perform an actuarial analysis to establish a liability for both reported and unreported insured events, which includes estimates of future payments of losses.

The following represents changes in the unpaid claims liabilities for the Program during the period ended June 30, 2002:

| | |
|--|-----------------------------|
| Accrued Claims at Beginning of Year | \$ <u>12,009,000</u> |
| Incurred Claims: | |
| Provision for insured events of the current year | 7,817,000 |
| Increase (decrease) in provision for insured events of prior years | <u>(633,000)</u> |
| Total Incurred Claims | <u>7,184,000</u> |
| Payments: | |
| Claims attributable to insured events of the current year | 270,000 |
| Claims attributable to insured events of prior years | <u>931,000</u> |
| Total Payments | <u>1,201,000</u> |
| Total Accrued Claims at End of Year | \$ <u><u>17,992,000</u></u> |

At June 30, 2002, unpaid claims of \$21,099,000 are presented at their present value of \$17,992,000. These claims are discounted at an annual rate of approximately 5%.

(17) Foundations and Affiliated Parties.

The various universities comprising the State of Mississippi Institutions of Higher Learning are each affiliated with one or more foundations, which are independent corporations formed for the purpose of receiving funds for the sole benefit of the respective universities. These foundations are separately audited and have not been included in these financial statements.

(18) Subsequent Events.

On November 10, 2002, a tornado hit the campus of Mississippi University for Women causing extensive damage to property and plant. An estimate of \$17,000,000 has been given to repair the damage caused by this tornado.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SUPPLEMENTAL INFORMATION

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SUPPLEMENTAL INFORMATION
INDIVIDUAL UNIVERSITY FINANCIAL STATEMENTS
STATEMENT OF NET ASSETS

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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ALCORN STATE UNIVERSITY
Statement of Net Assets
June 30, 2002

| Assets | |
|---|----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 165,180 |
| Short-term investments | 4,840,404 |
| Accounts receivables, net | 7,241,948 |
| Student notes receivables, net | 237,807 |
| Inventories | 106,647 |
| Prepaid expenses | 9,711 |
| Other current assets | |
| Total Current Assets | <u>12,601,697</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 5,654,741 |
| Endowment investments | 209,871 |
| Other long-term investments | |
| Student notes receivable, net | |
| Capital assets, net of accumulated depreciation | 70,866,007 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>76,730,619</u> |
| Total Assets | <u>89,332,316</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 5,771,573 |
| Deferred revenues | |
| Accrued leave liabilities - current portion | 977,572 |
| Long-term liabilities - current portion | 946,527 |
| Other current liabilities | |
| Total Current Liabilities | <u>7,695,672</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 250,154 |
| Accrued leave liabilities | 651,715 |
| Long-term liabilities | 2,531,747 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>3,433,616</u> |
| Total Liabilities | <u>11,129,288</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 67,387,733 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | |
| Research | |
| Other purposes | 209,871 |
| Expendable: | |
| Scholarships and fellowships | 5,639,723 |
| Research | |
| Capital projects | |
| Debt service | 476,596 |
| Loans | 1,409,442 |
| Other purposes | |
| Unrestricted | 3,079,663 |
| Total Net Assets | <u>\$ 78,203,028</u> |

DELTA STATE UNIVERSITY
Statement of Net Assets
June 30, 2002

| Assets | |
|---|----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 6,263,478 |
| Short-term investments | 1,637,461 |
| Accounts receivables, net | 2,342,573 |
| Student notes receivables, net | 376,510 |
| Inventories | 1,381,818 |
| Prepaid expenses | 123,373 |
| Other current assets | |
| Total Current Assets | <u>12,125,213</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | (103,863) |
| Endowment investments | 9,639 |
| Other long-term investments | 5,711,682 |
| Student notes receivable, net | 1,450,205 |
| Capital assets, net of accumulated depreciation | 64,012,892 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>71,080,555</u> |
| Total Assets | <u>83,205,768</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 2,225,927 |
| Deferred revenues | 555,567 |
| Accrued leave liabilities - current portion | 152,437 |
| Long-term liabilities - current portion | 348,916 |
| Other current liabilities | |
| Total Current Liabilities | <u>3,282,847</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 479,073 |
| Accrued leave liabilities | 1,236,614 |
| Long-term liabilities | 4,537,748 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>6,253,435</u> |
| Total Liabilities | <u>9,536,282</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 59,401,229 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | |
| Research | |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | |
| Research | |
| Capital projects | 3,568,929 |
| Debt service | 309,404 |
| Loans | 2,021,334 |
| Other purposes | 607,333 |
| Unrestricted | 7,761,257 |
| Total Net Assets | <u>\$ 73,669,486</u> |

JACKSON STATE UNIVERSITY
Statement of Net Assets
June 30, 2002

| Assets | |
|---|-----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 3,164,532 |
| Short-term investments | 3,272,180 |
| Accounts receivables, net | 15,931,537 |
| Student notes receivables, net | 11,479 |
| Inventories | 463,916 |
| Prepaid expenses | 2,523,951 |
| Other current assets | 69,431 |
| Total Current Assets | <u>25,437,026</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | |
| Endowment investments | 3,896,877 |
| Other long-term investments | 33,693,814 |
| Student notes receivable, net | 1,406,150 |
| Capital assets, net of accumulated depreciation | 108,769,197 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>147,766,038</u> |
| Total Assets | <u>173,203,064</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 5,275,304 |
| Deferred revenues | 6,144,124 |
| Accrued leave liabilities - current portion | 490,563 |
| Long-term liabilities - current portion | 1,518,173 |
| Other current liabilities | |
| Total Current Liabilities | <u>13,428,164</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 28,252 |
| Accrued leave liabilities | 2,461,663 |
| Long-term liabilities | 20,403,808 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>22,893,723</u> |
| Total Liabilities | <u>36,321,887</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 86,847,215 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 1,844,139 |
| Research | |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 10,457 |
| Research | 33,522,470 |
| Capital projects | 518,125 |
| Debt service | 1,494,032 |
| Loans | |
| Other purposes | |
| Unrestricted | 12,644,739 |
| Total Net Assets | <u>\$ 136,881,177</u> |

MISSISSIPPI STATE UNIVERSITY
Statement of Net Assets
June 30, 2002

| Assets | |
|---|-----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 36,155,327 |
| Short-term investments | 12,740,757 |
| Accounts receivables, net | 38,583,497 |
| Student notes receivables, net | 2,796,784 |
| Inventories | 3,207,229 |
| Prepaid expenses | 3,626,381 |
| Other current assets | |
| Total Current Assets | <u>97,109,975</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 4,500,000 |
| Endowment investments | 12,577,430 |
| Other long-term investments | 40,129,415 |
| Student notes receivable, net | 12,950,911 |
| Capital assets, net of accumulated depreciation | 377,950,860 |
| Other noncurrent assets | 5,504,000 |
| Total Noncurrent Assets | <u>453,612,616</u> |
| Total Assets | <u>550,722,591</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 24,886,010 |
| Deferred revenues | 3,616,073 |
| Accrued leave liabilities - current portion | 1,696,810 |
| Long-term liabilities - current portion | 3,585,885 |
| Other current liabilities | 179,006 |
| Total Current Liabilities | <u>33,963,784</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 87,817 |
| Accrued leave liabilities | 14,192,983 |
| Long-term liabilities | 64,562,222 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>78,843,022</u> |
| Total Liabilities | <u>112,806,806</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 309,802,752 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 10,608,168 |
| Research | 4,500,000 |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 2,162,773 |
| Research | 9,383,841 |
| Capital projects | 8,548,256 |
| Debt service | 744,925 |
| Loans | 17,687,683 |
| Other purposes | |
| Unrestricted | 74,477,387 |
| Total Net Assets | <u>\$ 437,915,785</u> |

MISSISSIPPI UNIVERSITY for WOMEN
Statement of Net Assets
June 30, 2002

| Assets | |
|---|----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 2,434,063 |
| Short-term investments | 11,206,507 |
| Accounts receivables, net | 1,456,919 |
| Student notes receivables, net | 184,844 |
| Inventories | 22,923 |
| Prepaid expenses | 47,533 |
| Other current assets | |
| Total Current Assets | <u>15,352,789</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 107,466 |
| Endowment investments | 1,908,148 |
| Other long-term investments | 1,339,839 |
| Student notes receivable, net | 1,120,735 |
| Capital assets, net of accumulated depreciation | 48,967,086 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>53,443,274</u> |
| Total Assets | <u>68,796,063</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 1,505,633 |
| Deferred revenues | 20,770 |
| Accrued leave liabilities - current portion | 56,043 |
| Long-term liabilities - current portion | 58,360 |
| Other current liabilities | |
| Total Current Liabilities | <u>1,640,806</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | |
| Accrued leave liabilities | 803,585 |
| Long-term liabilities | 250,632 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>1,054,217</u> |
| Total Liabilities | <u>2,695,023</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 48,658,094 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 2,727,291 |
| Research | |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 105,415 |
| Research | |
| Capital projects | 844,559 |
| Debt service | |
| Loans | 1,812,655 |
| Other purposes | 295,725 |
| Unrestricted | 11,657,301 |
| Total Net Assets | <u>\$ 66,101,040</u> |

MISSISSIPPI VALLEY STATE UNIVERSITY

Statement of Net Assets

June 30, 2002

| Assets | |
|---|----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 2,359,133 |
| Short-term investments | 1,378,547 |
| Accounts receivables, net | 8,864,678 |
| Student notes receivables, net | 258,827 |
| Inventories | 258,348 |
| Prepaid expenses | 70,261 |
| Other current assets | |
| Total Current Assets | <u>13,189,794</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 396,064 |
| Endowment investments | 1,069,502 |
| Other long-term investments | 8,136,287 |
| Student notes receivable, net | 1,390,004 |
| Capital assets, net of accumulated depreciation | 28,981,900 |
| Other noncurrent assets | 264,907 |
| Total Noncurrent Assets | <u>40,238,664</u> |
| Total Assets | <u>53,428,458</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 3,031,649 |
| Deferred revenues | 80 |
| Accrued leave liabilities - current portion | 118,752 |
| Long-term liabilities - current portion | 50,000 |
| Other current liabilities | 66,263 |
| Total Current Liabilities | <u>3,266,744</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 104,438 |
| Accrued leave liabilities | 1,577,698 |
| Long-term liabilities | 2,445,000 |
| Other long-term liabilities | 15,280 |
| Total Noncurrent Liabilities | <u>4,142,416</u> |
| Total Liabilities | <u>7,409,160</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 26,486,899 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 1,528,508 |
| Research | |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 7,191,699 |
| Research | |
| Capital projects | 1,327,683 |
| Debt service | 270,219 |
| Loans | 1,730,346 |
| Other purposes | |
| Unrestricted | 7,483,944 |
| Total Net Assets | <u>\$ 46,019,298</u> |

UNIVERSITY of MISSISSIPPI
Statement of Net Assets
June 30, 2002

| Assets | |
|---|-----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 40,054,992 |
| Short-term investments | 21,585,296 |
| Accounts receivables, net | 30,674,698 |
| Student notes receivables, net | 2,922,291 |
| Inventories | 670,303 |
| Prepaid expenses | 382,361 |
| Other current assets | |
| Total Current Assets | <u>96,289,941</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 14,974,742 |
| Endowment investments | 56,207,321 |
| Other long-term investments | 15,480,853 |
| Student notes receivable, net | 12,437,471 |
| Capital assets, net of accumulated depreciation | 315,602,364 |
| Other noncurrent assets | 366,999 |
| Total Noncurrent Assets | <u>415,069,750</u> |
| Total Assets | <u>511,359,691</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 11,545,463 |
| Deferred revenues | 8,932,880 |
| Accrued leave liabilities - current portion | 400,000 |
| Long-term liabilities - current portion | 4,456,578 |
| Other current liabilities | |
| Total Current Liabilities | <u>25,334,921</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 649,733 |
| Accrued leave liabilities | 6,639,703 |
| Long-term liabilities | 80,736,913 |
| Other long-term liabilities | 7,622,200 |
| Total Noncurrent Liabilities | <u>95,648,549</u> |
| Total Liabilities | <u>120,983,470</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 230,408,873 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 3,329,547 |
| Research | 54,155 |
| Other purposes | 42,740,447 |
| Expendable: | |
| Scholarships and fellowships | 4,729,069 |
| Research | 4,345,257 |
| Capital projects | 10,819,590 |
| Debt service | 630,549 |
| Loans | 8,399,879 |
| Other purposes | 3,204,038 |
| Unrestricted | 81,714,817 |
| Total Net Assets | <u>\$ 390,376,221</u> |

UNIVERSITY of SOUTHERN MISSISSIPPI
Statement of Net Assets
June 30, 2002

| Assets | |
|---|-----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 32,516,592 |
| Short-term investments | 6,008,210 |
| Accounts receivables, net | 27,263,009 |
| Student notes receivables, net | 1,971,768 |
| Inventories | 3,424,153 |
| Prepaid expenses | 1,935,441 |
| Other current assets | |
| Total Current Assets | <u>73,119,173</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 21,442,707 |
| Endowment investments | 2,175,386 |
| Other long-term investments | 17,613,250 |
| Student notes receivable, net | 24,160,188 |
| Capital assets, net of accumulated depreciation | 182,509,876 |
| Other noncurrent assets | 72,824 |
| Total Noncurrent Assets | <u>247,974,231</u> |
| Total Assets | <u>321,093,404</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 7,004,683 |
| Deferred revenues | 11,738,732 |
| Accrued leave liabilities - current portion | 844,582 |
| Long-term liabilities - current portion | 2,131,645 |
| Other current liabilities | 4,603,187 |
| Total Current Liabilities | <u>26,322,829</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | 638,979 |
| Accrued leave liabilities | 6,985,280 |
| Long-term liabilities | 41,900,937 |
| Other long-term liabilities | 28,492,640 |
| Total Noncurrent Liabilities | <u>78,017,836</u> |
| Total Liabilities | <u>104,340,665</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 138,477,294 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | |
| Research | |
| Other purposes | 569,090 |
| Expendable: | |
| Scholarships and fellowships | 475,032 |
| Research | 691,377 |
| Capital projects | 38,233,586 |
| Debt service | 2,754,963 |
| Loans | 221,565 |
| Other purposes | 2,502,130 |
| Unrestricted | 32,827,702 |
| Total Net Assets | <u>\$ 216,752,739</u> |

UNIVERSITY of MISSISSIPPI MEDICAL CENTER
Statement of Net Assets
June 30, 2002

| Assets | |
|---|-----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 89,962,488 |
| Short-term investments | 12,662,771 |
| Accounts receivables, net | 72,183,251 |
| Student notes receivables, net | 1,259,010 |
| Inventories | 12,167,594 |
| Prepaid expenses | 760,428 |
| Other current assets | 25,717 |
| Total Current Assets | <u>189,021,259</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | 45,301,813 |
| Endowment investments | 32,665,506 |
| Other long-term investments | 50,963,915 |
| Student notes receivable, net | 11,540,754 |
| Capital assets, net of accumulated depreciation | 268,671,507 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>409,143,495</u> |
| Total Assets | <u>598,164,754</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 30,633,045 |
| Deferred revenues | 947,456 |
| Accrued leave liabilities - current portion | 1,634,290 |
| Long-term liabilities - current portion | 3,640,896 |
| Other current liabilities | 4,899,868 |
| Total Current Liabilities | <u>41,755,555</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | |
| Accrued leave liabilities | 19,749,087 |
| Long-term liabilities | 110,542,828 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>130,291,915</u> |
| Total Liabilities | <u>172,047,470</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 154,487,782 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | |
| Research | 11,786,960 |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 1,451,379 |
| Research | 11,967,444 |
| Capital projects | 90,367,510 |
| Debt service | 3,314,611 |
| Loans | 15,777,793 |
| Other purposes | 39,904,428 |
| Unrestricted | 97,059,377 |
| Total Net Assets | <u>\$ 426,117,284</u> |

IHL BOARD OFFICE
Statement of Net Assets
June 30, 2002

| Assets | |
|---|----------------------|
| Current Assets: | |
| Cash and cash equivalents | \$ 3,191,097 |
| Short-term investments | 7,301,046 |
| Accounts receivables, net | 4,788,252 |
| Student notes receivables, net | 615,864 |
| Inventories | 748,726 |
| Prepaid expenses | 72,535 |
| Other current assets | |
| Total Current Assets | <u>16,717,520</u> |
| Noncurrent Assets: | |
| Restricted cash and cash equivalents | |
| Endowment investments | |
| Other long-term investments | 7,218,555 |
| Student notes receivable, net | 19,639,082 |
| Capital assets, net of accumulated depreciation | 6,379,985 |
| Other noncurrent assets | |
| Total Noncurrent Assets | <u>33,237,622</u> |
| Total Assets | <u>49,955,142</u> |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable and accrued liabilities | 1,981,074 |
| Deferred revenues | |
| Accrued leave liabilities - current portion | 19,407 |
| Long-term liabilities - current portion | 6,614 |
| Other current liabilities | 10,341,000 |
| Total Current Liabilities | <u>12,348,095</u> |
| Noncurrent Liabilities: | |
| Deposits refundable (note 8) | |
| Accrued leave liabilities | 621,063 |
| Long-term liabilities | 4,659 |
| Other long-term liabilities | |
| Total Noncurrent Liabilities | <u>625,722</u> |
| Total Liabilities | <u>12,973,817</u> |
| Net Assets | |
| Invested in capital assets, net of related debt | 6,358,483 |
| Restricted for: | |
| Nonexpendable: | |
| Scholarships and fellowships | 1,042,464 |
| Research | |
| Other purposes | |
| Expendable: | |
| Scholarships and fellowships | 22,202,594 |
| Research | |
| Capital projects | |
| Debt service | |
| Loans | |
| Other purposes | 5,156,641 |
| Unrestricted | 2,221,143 |
| Total Net Assets | <u>\$ 36,981,325</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SUPPLEMENTAL INFORMATION
INDIVIDUAL UNIVERSITY FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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ALCORN STATE UNIVERSITY
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$5,719,639) | \$ 5,376,966 |
| Federal appropriations | |
| Federal grants and contracts | 17,544,529 |
| State grants and contracts | 909,142 |
| Nongovernmental grants and contracts | 2,390,988 |
| Sales and services of educational departments | 431,970 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$760,205) | 2,193,418 |
| Food services (net of scholarship allowances of \$653,776) | 1,897,348 |
| Bookstore | 68,569 |
| Athletics | |
| Other auxiliary revenues (net of scholarship allowances of \$106,429) | 928,522 |
| Interest earned on loans to students | |
| Patient care revenues | |
| Other operating revenues | 630,905 |
| Total Operating Revenues | <u>32,372,357</u> |
| Operating Expenses: | |
| Salaries and wages | 26,274,515 |
| Fringe benefits | 7,070,838 |
| Travel | 1,626,383 |
| Contractual services | 9,712,589 |
| Utilities | 1,743,717 |
| Scholarships and fellowships | 3,465,921 |
| Commodities | 2,367,262 |
| Depreciation expense | 3,054,568 |
| Other operating expense | 259,540 |
| Total Operating Expenses | <u>55,575,333</u> |
| Operating Income (Loss) | <u>(23,202,976)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 22,862,288 |
| Gifts | |
| Investment income | 178,796 |
| Interest expense on capital asset-related debt | (222,643) |
| Other nonoperating revenues (expenses) | |
| Total Net Nonoperating Revenues (Expenses) | <u>22,818,441</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | (384,535) |
| Capital grants and gifts | |
| State appropriations restricted for capital purposes | 2,687,571 |
| Additions to permanent endowments | |
| Other additions (deletions), net | 994,326 |
| Change in Net Assets | <u>3,297,362</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 110,129,899 |
| Cumulative effects of changes in accounting principle | (34,868,801) |
| Prior period adjustments | (355,432) |
| Net Assets - Beginning of Year, as Restated | <u>74,905,666</u> |
| Net Assets - End of Year | <u>\$ 78,203,028</u> |

DELTA STATE UNIVERSITY
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$4,113,870) | \$ 8,789,725 |
| Federal appropriations | |
| Federal grants and contracts | 7,533,369 |
| State grants and contracts | 1,082,028 |
| Nongovernmental grants and contracts | 715,494 |
| Sales and services of educational departments | 677,908 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$441,779) | 2,044,709 |
| Food services (net of scholarship allowances of \$576,466) | 1,620,551 |
| Bookstore | 1,865,691 |
| Athletics | |
| Other auxiliary revenues | 1,622,069 |
| Interest earned on loans to students | 28,867 |
| Patient care revenues | |
| Other operating revenues | 458,540 |
| Total Operating Revenues | <u>26,438,951</u> |
| Operating Expenses: | |
| Salaries and wages | 22,934,504 |
| Fringe benefits | 5,487,447 |
| Travel | 726,482 |
| Contractual services | 4,796,575 |
| Utilities | 2,014,523 |
| Scholarships and fellowships | 2,962,111 |
| Commodities | 3,804,645 |
| Depreciation expense | 2,643,695 |
| Other operating expense | |
| Total Operating Expenses | <u>45,369,982</u> |
| Operating Income (Loss) | <u>(18,931,031)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 20,192,047 |
| Gifts | |
| Investment income | 470,711 |
| Interest expense on capital asset-related debt | (192,740) |
| Other nonoperating revenues (expenses) | (804,665) |
| Total Net Nonoperating Revenues (Expenses) | <u>19,665,353</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 734,322 |
| Capital grants and gifts | |
| State appropriations restricted for capital purposes | 2,819,801 |
| Additions to permanent endowments | |
| Other additions (deletions), net | 134,402 |
| Change in Net Assets | <u>3,688,525</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 100,403,184 |
| Cumulative effects of changes in accounting principle | (29,842,296) |
| Prior period adjustments | (579,927) |
| Net Assets - Beginning of Year, as Restated | <u>69,980,961</u> |
| Net Assets - End of Year | <u>\$ 73,669,486</u> |

JACKSON STATE UNIVERSITY
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|-----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$4,480,863) | \$ 23,244,955 |
| Federal appropriations | |
| Federal grants and contracts | 47,580,789 |
| State grants and contracts | 525,378 |
| Nongovernmental grants and contracts | 1,152,020 |
| Sales and services of educational departments | 2,319,663 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$907,728) | 4,677,810 |
| Food Services (net of scholarship allowances of \$758,535) | 3,934,981 |
| Bookstore | |
| Athletics | |
| Other auxiliary revenues | 483,130 |
| Interest earned on loans to students | 49,465 |
| Patient care revenues | |
| Other operating revenues | 1,215,951 |
| Total Operating Revenues | <u>85,184,142</u> |
| Operating Expenses: | |
| Salaries and wages | 53,394,889 |
| Fringe benefits | 11,317,072 |
| Travel | 2,217,227 |
| Contractual services | 30,810,874 |
| Utilities | 2,931,700 |
| Scholarships and fellowships | 10,975,933 |
| Commodities | 17,487,457 |
| Depreciation expense | 3,876,052 |
| Other operating expense | |
| Total Operating Expenses | <u>133,011,204</u> |
| Operating Income (Loss) | <u>(47,827,062)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 41,301,212 |
| Gifts | |
| Investment income | 1,536,677 |
| Interest expense on capital asset-related debt | (490,658) |
| Other nonoperating revenues (expenses) | (2,080,672) |
| Total Net Nonoperating Revenues (Expenses) | <u>40,266,559</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | <u>(7,560,503)</u> |
| Capital grants and gifts | |
| State appropriations restricted for capital purposes | 10,185,887 |
| Additions to permanent endowments | 763,976 |
| Other additions (deletions), net | 11,014,788 |
| Change in Net Assets | <u>14,404,148</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 173,284,805 |
| Cumulative effects of changes in accounting principle | (50,807,737) |
| Prior period adjustments | (39) |
| Net Assets - Beginning of Year, as Restated | <u>122,477,029</u> |
| Net Assets - End of Year | <u>\$ 136,881,177</u> |

MISSISSIPPI STATE UNIVERSITY
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|--|-----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$18,797,055) | \$ 62,216,869 |
| Federal appropriations | 13,375,614 |
| Federal grants and contracts | 109,744,730 |
| State grants and contracts | 15,970,982 |
| Nongovernmental grants and contracts | 7,496,267 |
| Sales and services of educational departments | 19,642,833 |
| Auxiliary enterprises: | |
| Student housing | 9,145,463 |
| Food services | 5,121,202 |
| Bookstore | |
| Athletics | 15,431,071 |
| Other auxiliary revenues | 8,347,387 |
| Interest earned on loans to students | 329,667 |
| Patient care revenues | |
| Other operating revenues | 4,399,295 |
| Total Operating Revenues | <u>271,221,380</u> |
| Operating Expenses: | |
| Salaries and wages | 206,508,570 |
| Fringe benefits | 52,781,712 |
| Travel | 8,943,892 |
| Contractual services | 63,236,485 |
| Utilities | 9,424,241 |
| Scholarships and fellowships | 17,172,479 |
| Commodities | 35,169,275 |
| Depreciation expense | 23,797,765 |
| Other operating expense | |
| Total Operating Expenses | <u>417,034,419</u> |
| Operating Income (Loss) | <u>(145,813,039)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 138,652,513 |
| Gifts | 14,261,463 |
| Investment income | 1,483,808 |
| Interest expense on capital asset-related debt | (3,352,561) |
| Other nonoperating revenues (expenses) | 531,903 |
| Total Net Nonoperating Revenues (Expenses) | <u>151,577,126</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 5,764,087 |
| Capital grants and gifts | 6,566,393 |
| State appropriations restricted for capital purposes | 16,351,850 |
| Additions to permanent endowments | 4,500,000 |
| Other additions (deletions), net | 546,001 |
| Change in Net Assets | <u>33,728,331</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 594,765,754 |
| Cumulative effects of changes in accounting principle | (190,978,595) |
| Prior period adjustments | 400,295 |
| Net Assets - Beginning of Year, as Restated | <u>404,187,454</u> |
| Net Assets - End of Year | <u>\$ 437,915,785</u> |

MISSISSIPPI UNIVERSITY FOR WOMEN
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$1,416,424) | \$ 7,016,949 |
| Federal appropriations | |
| Federal grants and contracts | 2,584,958 |
| State grants and contracts | 4,887,125 |
| Nongovernmental grants and contracts | 1,124,791 |
| Sales and services of educational departments | 743,204 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$883) | 1,165,088 |
| Food services | 946,139 |
| Bookstore | 678,630 |
| Athletics | |
| Other auxiliary revenues | 276,962 |
| Interest earned on loans to students | |
| Patient care revenues | |
| Other operating revenues | 43,242 |
| Total Operating Revenues | <u>19,467,088</u> |
| Operating Expenses: | |
| Salaries and wages | 15,421,789 |
| Fringe benefits | 3,626,699 |
| Travel | 316,615 |
| Contractual services | 3,455,206 |
| Utilities | 1,555,525 |
| Scholarships and fellowships | 5,215,435 |
| Commodities | 2,246,985 |
| Depreciation expense | 1,283,568 |
| Other operating expense | |
| Total Operating Expenses | <u>33,121,822</u> |
| Operating Income (Loss) | <u>(13,654,734)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 13,225,963 |
| Gifts | |
| Investment income | 480,207 |
| Interest expense on capital asset-related debt | |
| Other nonoperating revenues (expenses) | 602,758 |
| Total Net Nonoperating Revenues (Expenses) | <u>14,308,928</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 654,194 |
| Capital grants and gifts | 500,000 |
| State appropriations restricted for capital purposes | 4,681,301 |
| Additions to permanent endowments | |
| Other additions (deletions), net | 1,083,796 |
| Change in Net Assets | <u>6,919,291</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 82,174,958 |
| Cumulative effects of changes in accounting principle | (20,235,099) |
| Prior period adjustments | (2,758,110) |
| Net Assets - Beginning of Year, as Restated | <u>59,181,749</u> |
| Net Assets - End of Year | <u>\$ 66,101,040</u> |

MISSISSIPPI VALLEY STATE UNIVERSITY
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|----------------------|
| Operating Revenues: | |
| Tuition and fees | \$ 11,003,045 |
| Federal appropriations | |
| Federal grants and contracts | 15,837,849 |
| State grants and contracts | 62,702 |
| Nongovernmental grants and contracts | 360,299 |
| Sales and services of educational departments | 246,070 |
| Auxiliary enterprises: | |
| Student housing | 1,705,444 |
| Food services | 1,560,213 |
| Bookstore | 1,249,011 |
| Athletics | 295,149 |
| Other auxiliary revenues | 1,305,884 |
| Interest earned on loans to students | 18,867 |
| Patient care revenues | |
| Other operating revenues | 1,731,268 |
| Total Operating Revenues | <u>35,375,801</u> |
| Operating Expenses: | |
| Salaries and wages | 16,971,128 |
| Fringe benefits | 4,244,016 |
| Travel | 1,101,280 |
| Contractual services | 15,526,700 |
| Utilities | 2,501,424 |
| Scholarships and fellowships | 2,353,299 |
| Commodities | 7,402,468 |
| Depreciation expense | 1,537,229 |
| Other operating expense | |
| Total Operating Expenses | <u>51,637,544</u> |
| Operating Income (Loss) | <u>(16,261,743)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 13,331,387 |
| Gifts | |
| Investment income | 445,384 |
| Interest expense on capital asset-related debt | (130,517) |
| Other nonoperating revenues (expenses) | 2,770,582 |
| Total Net Nonoperating Revenues (Expenses) | <u>16,416,836</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 155,093 |
| Capital grants and gifts | |
| State appropriations restricted for capital purposes | 2,158,569 |
| Additions to permanent endowments | 125,982 |
| Other additions (deletions), net | |
| Change in Net Assets | <u>2,439,644</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 68,932,947 |
| Cumulative effects of changes in accounting principle | (27,309,107) |
| Prior period adjustments | 1,955,814 |
| Net Assets - Beginning of Year, as Restated | <u>43,579,654</u> |
| Net Assets - End of Year | <u>\$ 46,019,298</u> |

UNIVERSITY OF MISSISSIPPI
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|--|-----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$16,894,618) | \$ 53,841,789 |
| Federal appropriations | |
| Federal grants and contracts | 60,230,213 |
| State grants and contracts | 7,758,482 |
| Nongovernmental grants and contracts | 29,251,261 |
| Sales and services of educational departments | 5,043,134 |
| Auxiliary enterprises: | |
| Student housing (net of scholarship allowances of \$2,205,348) | 6,538,657 |
| Food services | 836,419 |
| Bookstore | 685,201 |
| Athletics | 16,595,928 |
| Other auxiliary revenues | 3,243,746 |
| Interest earned on loans to students | 398,767 |
| Patient care revenues | |
| Other operating revenues | 4,166,037 |
| Total Operating Revenues | <u>188,589,634</u> |
| Operating Expenses: | |
| Salaries and wages | 104,127,342 |
| Fringe benefits | 21,107,850 |
| Travel | 6,642,929 |
| Contractual services | 54,337,003 |
| Utilities | 6,048,916 |
| Scholarships and fellowships | 17,062,921 |
| Commodities | 17,789,987 |
| Depreciation expense | 15,360,175 |
| Other operating expense | |
| Total Operating Expenses | <u>242,477,123</u> |
| Operating Income (Loss) | <u>(53,887,489)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 67,229,743 |
| Gifts | 4,365,369 |
| Investment income | (509,529) |
| Interest expense on capital asset-related debt | (3,435,989) |
| Other nonoperating revenues (expenses) | (280,481) |
| Total Net Nonoperating Revenues (Expenses) | <u>67,369,113</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 13,481,624 |
| Capital grants and gifts | 7,020,918 |
| State appropriations restricted for capital purposes | 5,532,405 |
| Additions to permanent endowments | 4,447 |
| Other additions (deletions), net | (3,131,205) |
| Change in Net Assets | <u>22,908,189</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 487,269,016 |
| Cumulative effects of changes in accounting principle | (119,801,410) |
| Prior period adjustments | 426 |
| Net Assets - Beginning of Year, as Restated | <u>367,468,032</u> |
| Net Assets - End of Year | <u>\$ 390,376,221</u> |

UNIVERSITY OF SOUTHERN MISSISSIPPI
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|--|-----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$12,074,155) | \$ 51,930,865 |
| Federal appropriations | |
| Federal grants and contracts | 58,828,431 |
| State grants and contracts | 7,939,841 |
| Nongovernmental grants and contracts | 4,420,301 |
| Sales and services of educational departments | 1,978,744 |
| Auxiliary enterprises: | |
| Student Housing (net of scholarship allowances of \$1,590,303) | 6,895,036 |
| Food Services (net of scholarship allowances of \$1,589,452) | 6,891,349 |
| Bookstore | 9,504,151 |
| Athletics | 7,467,981 |
| Other auxiliary revenues | 3,916,625 |
| Interest earned on loans to students | 463,571 |
| Patient care revenues | |
| Other operating revenues | 2,986,144 |
| Total Operating Revenues | <u>163,223,039</u> |
| Operating Expenses: | |
| Salaries and wages | 108,210,572 |
| Fringe benefits | 29,013,825 |
| Travel | 5,254,493 |
| Contractual services | 31,241,590 |
| Utilities | 5,552,650 |
| Scholarships and fellowships | 14,511,515 |
| Commodities | 30,742,895 |
| Depreciation expense | 10,092,702 |
| Other operating expense | |
| Total Operating Expenses | <u>234,620,242</u> |
| Operating Income (Loss) | <u>(71,397,203)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 75,424,855 |
| Gifts | |
| Investment income (net of investment expense of \$14,967) | 2,160,348 |
| Interest expense on capital asset-related debt | (1,326,233) |
| Other nonoperating revenues (expenses) | (28,101) |
| Total Net Nonoperating Revenues (Expenses) | <u>76,230,869</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 4,833,666 |
| Capital grants and gifts | 902,235 |
| State appropriations restricted for capital purposes | 16,898,374 |
| Additions to permanent endowments | |
| Other additions (deletions), net | 418,741 |
| Change in Net Assets | <u>23,053,016</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 294,645,420 |
| Cumulative effects of changes in accounting principle | (120,671,139) |
| Prior period adjustments | 19,725,442 |
| Net Assets - Beginning of Year, as Restated | <u>193,699,723</u> |
| Net Assets - End of Year | <u>\$ 216,752,739</u> |

UNIVERSITY OF MISSISSIPPI MEDICAL CENTER
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|-----------------------|
| Operating Revenues: | |
| Tuition and fees (net of scholarship allowances of \$674,248) | \$ 4,322,257 |
| Federal appropriations | |
| Federal grants and contracts | 22,992,915 |
| State grants and contracts | 744,951 |
| Nongovernmental grants and contracts | 17,249,895 |
| Sales and services of educational departments | 825,897 |
| Auxiliary enterprises: | |
| Student Housing (net of scholarship allowances of \$24,310) | 451,352 |
| Food Services | |
| Bookstore | 1,311,780 |
| Athletics | |
| Other auxiliary revenues | 7,196,389 |
| Interest earned on loans to students | 489,025 |
| Patient care revenues | 364,136,544 |
| Other operating revenues | 8,300,885 |
| Total Operating Revenues | <u>428,021,890</u> |
| Operating Expenses: | |
| Salaries and wages | 247,616,772 |
| Fringe benefits | 58,994,022 |
| Travel | 2,079,137 |
| Contractual services | 122,564,397 |
| Utilities | 8,672,075 |
| Scholarships and fellowships | 2,598,122 |
| Commodities | 95,939,786 |
| Depreciation expense | 17,065,948 |
| Other operating expense | 1,288,585 |
| Total Operating Expenses | <u>556,818,844</u> |
| Operating Income (Loss) | <u>(128,796,954)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 135,717,557 |
| Gifts | 3,330,391 |
| Investment income (net of investment expense of \$307,449) | 3,905,384 |
| Interest expense on capital asset-related debt | (5,155,388) |
| Other nonoperating revenues (expenses) | (672,210) |
| Total Net Nonoperating Revenues (Expenses) | <u>137,125,734</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 8,328,780 |
| Capital grants and gifts | 443,502 |
| State appropriations restricted for capital purposes | 83,070 |
| Additions to permanent endowments | 125,039 |
| Other additions (deletions), net | 600,000 |
| Change in Net Assets | <u>9,580,391</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 568,875,031 |
| Cumulative effects of changes in accounting principle | (149,699,809) |
| Prior period adjustments | (2,638,329) |
| Net Assets - Beginning of Year, as Restated | <u>416,536,893</u> |
| Net Assets - End of Year | <u>\$ 426,117,284</u> |

IHL BOARD OFFICE
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2002

| | |
|---|----------------------|
| Operating Revenues: | |
| Tuition and fees | \$ 7,621,236 |
| Federal appropriations | 5,456,864 |
| Federal grants and contracts | 940,648 |
| State grants and contracts | |
| Nongovernmental grants and contracts | |
| Sales and services of educational departments | |
| Auxiliary enterprises: | |
| Student Housing | |
| Food Services | |
| Bookstore | |
| Athletics | |
| Other auxiliary revenues | 2,137,282 |
| Interest earned on loans to students | 131,566 |
| Patient care revenues | |
| Other operating revenues | 6,358,496 |
| Total Operating Revenues | <u>22,646,092</u> |
| Operating Expenses: | |
| Salaries and wages | 8,037,722 |
| Fringe benefits | 1,553,774 |
| Travel | 214,235 |
| Contractual services | 14,795,218 |
| Utilities | 707,368 |
| Scholarships and fellowships | 31,276,546 |
| Commodities | 1,041,433 |
| Depreciation expense | 332,848 |
| Other operating expense | |
| Total Operating Expenses | <u>57,959,144</u> |
| Operating Income (Loss) | <u>(35,313,052)</u> |
| Nonoperating Revenues (Expenses): | |
| State appropriations | 34,036,395 |
| Gifts | 403,768 |
| Investment income (net of investment expense of \$25,940) | 1,429,587 |
| Interest expense on capital asset-related debt | (732) |
| Other nonoperating revenues (expenses) | 8,268 |
| Total Net Nonoperating Revenues (Expenses) | <u>35,877,286</u> |
| Income (Loss) before Other Revenues, Expenses, Gains and Losses | 564,234 |
| Capital grants and gifts | |
| State appropriations restricted for capital purposes | |
| Additions to permanent endowments | 1,000,000 |
| Other additions (deletions), net | |
| Change in Net Assets | <u>1,564,234</u> |
| Net Assets: | |
| Net Assets - Beginning of Year, as Originally Reported | 41,944,432 |
| Cumulative effects of changes in accounting principle | (6,463,912) |
| Prior period adjustments | (63,429) |
| Net Assets - Beginning of Year, as Restated | <u>35,417,091</u> |
| Net Assets - End of Year | <u>\$ 36,981,325</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SUPPLEMENTAL INFORMATION
INDIVIDUAL UNIVERSITY FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS

ALCORN STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 1,846,299 |
| Grants and contracts | 20,552,512 |
| Sales and services of educational departments | 463,687 |
| Payments to suppliers | (13,057,948) |
| Payments to employees for salaries and benefits | (34,213,375) |
| Payments for utilities | (1,743,717) |
| Payments for scholarships and fellowships | 423,886 |
| Loans issued to students and employees | |
| Collection of loans to students and employees | 121,536 |
| Auxiliary enterprise charges: | |
| Student housing | 2,193,418 |
| Food services | 1,897,348 |
| Bookstore | 68,569 |
| Athletics | |
| Other auxiliary enterprises | 928,522 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 869,690 |
| Net Cash Provided (Used) by Operating Activities | <u>(19,649,573)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 22,984,042 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | |
| Federal loan program receipts | |
| Federal loan program disbursements | |
| Other sources (uses) | |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>22,984,042</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | (1,800,047) |
| Capital appropriations received | 994,326 |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (831,217) |
| Interest paid on capital debt and leases | (222,643) |
| Other source (uses) | |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(1,859,581)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | |
| Interest received on investments | 178,796 |
| Purchases of investments | (6,409) |
| Net Cash Provided (Used) by Investing Activities | <u>172,387</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,647,275 |
| Cash and Cash Equivalents - Beginning of the Year | 4,172,646 |
| Cash and Cash Equivalents - End of Year | <u>\$ 5,819,921</u> |

ALCORN STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(23,202,976)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 3,054,568 |
| Other | |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | 98,710 |
| Inventories | (14,231) |
| Prepaid expenses | 10,044 |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | 30,500 |
| Deferred revenues | |
| Deposits refundable | 33,279 |
| Accrued leave liability | 101,748 |
| Loans to students and employees | 238,785 |
| Other liabilities | |
| Total adjustments | <u>3,553,403</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(19,649,573)</u></u> |

DELTA STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 7,918,793 |
| Grants and contracts | 9,022,606 |
| Sales and services of educational departments | 677,908 |
| Payments to suppliers | (9,111,335) |
| Payments to employees for salaries and benefits | (28,651,809) |
| Payments for utilities | (2,014,523) |
| Payments for scholarships and fellowships | (2,962,111) |
| Loans issued to students and employees | (227,464) |
| Collection of loans to students and employees | 302,135 |
| Auxiliary enterprise charges: | |
| Student housing | 2,047,714 |
| Food services | 1,619,966 |
| Bookstore | 1,865,691 |
| Athletics | |
| Other auxiliary enterprises | 1,692,327 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 189,981 |
| Net Cash Provided (Used) by Operating Activities | <u>(17,630,121)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 20,428,133 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | |
| Federal loan program receipts | 193,234 |
| Federal loan program disbursements | (193,234) |
| Other sources (uses) | |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>20,428,133</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | (1,438,600) |
| Capital appropriations received | |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (445,230) |
| Interest paid on capital debt and leases | (192,741) |
| Other source (uses) | (706,359) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(2,782,930)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | |
| Interest received on investments | 382,581 |
| Purchases of investments | |
| Net Cash Provided (Used) by Investing Activities | <u>382,581</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 397,663 |
| Cash and Cash Equivalents - Beginning of the Year | 5,761,952 |
| Cash and Cash Equivalents - End of Year | <u>\$ 6,159,615</u> |

DELTA STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(18,931,031)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 2,643,695 |
| Other | (77,841) |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (1,106,231) |
| Inventories | 8,177 |
| Prepaid expenses | 55,981 |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | 155,214 |
| Deferred revenues | (339,397) |
| Deposits refundable | 70,354 |
| Accrued leave liability | (109,042) |
| Loans to students and employees | |
| Other liabilities | |
| Total adjustments | <u>1,300,910</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(17,630,121)</u></u> |

JACKSON STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 26,719,903 |
| Grants and contracts | 50,525,363 |
| Sales and services of educational departments | 2,319,663 |
| Payments to suppliers | (48,789,194) |
| Payments to employees for salaries and benefits | (66,169,912) |
| Payments for utilities | (3,084,820) |
| Payments for scholarships and fellowships | (16,232,773) |
| Loans issued to students and employees | |
| Collection of loans to students and employees | |
| Auxiliary enterprise charges: | |
| Student housing | 3,606,706 |
| Food services | 4,185,749 |
| Bookstore | |
| Athletics | |
| Other auxiliary enterprises | 483,130 |
| Patient care services | 49,465 |
| Interest earned on loans to students | |
| Other receipts (payments) | 1,251,951 |
| Net Cash Provided (Used) by Operating Activities | <u>(45,134,769)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 41,662,918 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | |
| Federal loan program receipts | 825,791 |
| Federal loan program disbursements | (825,791) |
| Other sources (uses) | |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>41,662,918</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | 12,000,000 |
| Cash paid for capital assets | (1,769,789) |
| Capital appropriations received | 10,185,887 |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (1,268,820) |
| Interest paid on capital debt and leases | (490,658) |
| Other source (uses) | (2,674,496) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>15,982,124</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 43,828,818 |
| Interest received on investments | 1,419,753 |
| Purchases of investments | (58,920,284) |
| Net Cash Provided (Used) by Investing Activities | <u>(13,671,713)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,161,440) |
| Cash and Cash Equivalents - Beginning of the Year | 4,325,972 |
| Cash and Cash Equivalents - End of Year | <u>\$ 3,164,532</u> |

JACKSON STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(47,827,062)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 3,876,052 |
| Other | |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (2,178,013) |
| Inventories | (296,478) |
| Prepaid expenses | 1,099,769 |
| Other assets | (69,431) |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (1,208,158) |
| Deferred revenues | 1,421,732 |
| Deposits refundable | 28,252 |
| Accrued leave liability | 18,568 |
| Loans to students and employees | |
| Other liabilities | |
| Total adjustments | <u>2,692,293</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(45,134,769)</u></u> |

MISSISSIPPI STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|----------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 55,758,310 |
| Grants and contracts | 133,568,336 |
| Sales and services of educational departments | 11,270,185 |
| Payments to suppliers | (102,207,023) |
| Payments to employees for salaries and benefits | (253,683,115) |
| Payments for utilities | (9,424,241) |
| Payments for scholarships and fellowships | (17,172,479) |
| Loans issued to students and employees | (3,262,821) |
| Collection of loans to students and employees | 3,794,595 |
| Auxiliary enterprise charges: | |
| Student housing | 9,145,463 |
| Food services | 5,121,202 |
| Bookstore | |
| Athletics | 15,431,071 |
| Other auxiliary enterprises | 7,956,663 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 15,261,494 |
| Net Cash Provided (Used) by Operating Activities | <u>(128,442,360)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 137,210,484 |
| Gifts and grants for other than capital purposes | 15,488,758 |
| Private gifts for endowment purposes | 4,500,000 |
| Federal loan program receipts | 48,911,650 |
| Federal loan program disbursements | (48,834,385) |
| Other sources (uses) | 381,667 |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>157,658,174</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | (27,025,397) |
| Capital appropriations received | |
| Capital grants and contracts received | 1,480,828 |
| Proceeds from sales of capital assets | 271,629 |
| Principal paid on capital debt and leases | (3,131,745) |
| Interest paid on capital debt and leases | (3,352,561) |
| Other source (uses) | 13,644,959 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(18,112,287)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 29,745,244 |
| Interest received on investments | 2,947,724 |
| Purchases of investments | (33,987,726) |
| Net Cash Provided (Used) by Investing Activities | <u>(1,294,758)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 9,808,769 |
| Cash and Cash Equivalents - Beginning of the Year | 30,846,558 |
| Cash and Cash Equivalents - End of Year | <u>\$ 40,655,327</u> |

MISSISSIPPI STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|--------------------------------|
| Operating income (loss) | \$ <u>(145,813,039)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 23,797,765 |
| Other | 1,773,779 |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (8,993,858) |
| Inventories | (152,968) |
| Prepaid expenses | 1,672,701 |
| Other assets | 567,101 |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | 5,235,457 |
| Deferred revenues | (7,048,763) |
| Deposits refundable | |
| Accrued leave liability | 519,465 |
| Loans to students and employees | |
| Other liabilities | |
| Total adjustments | <u>17,370,679</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(128,442,360)</u></u> |

MISSISSIPPI UNIVERSITY FOR WOMEN
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 6,180,085 |
| Grants and contracts | 8,854,990 |
| Sales and services of educational departments | 716,252 |
| Payments to suppliers | (5,293,187) |
| Payments to employees for salaries and benefits | (18,850,097) |
| Payments for utilities | (1,555,525) |
| Payments for scholarships and fellowships | (5,215,435) |
| Loans issued to students and employees | 170,452 |
| Collection of loans to students and employees | (253,780) |
| Auxiliary enterprise charges: | |
| Student housing | 1,166,349 |
| Food services | 947,449 |
| Bookstore | 711,257 |
| Athletics | |
| Other auxiliary enterprises | 328,172 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 84,338 |
| Net Cash Provided (Used) by Operating Activities | <u>(12,008,680)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 13,064,417 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | 266,891 |
| Federal loan program receipts | 7,260,022 |
| Federal loan program disbursements | (7,208,681) |
| Other sources (uses) | 227,742 |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>13,610,391</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | (5,424,480) |
| Capital appropriations received | 4,518,721 |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | |
| Interest paid on capital debt and leases | |
| Other source (uses) | |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(905,759)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 20,675,744 |
| Interest received on investments | 496,992 |
| Purchases of investments | (20,380,000) |
| Net Cash Provided (Used) by Investing Activities | <u>792,736</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,488,688 |
| Cash and Cash Equivalents - Beginning of the Year | 1,052,841 |
| Cash and Cash Equivalents - End of Year | <u>\$ 2,541,529</u> |

MISSISSIPPI UNIVERSITY FOR WOMEN
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(13,654,734)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 1,283,568 |
| Other | 329,848 |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | 20,249 |
| Inventories | (404,995) |
| Prepaid expenses | (4,037) |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (442,215) |
| Deferred revenues | 790,245 |
| Deposits refundable | |
| Accrued leave liability | (74,024) |
| Loans to students and employees | 147,415 |
| Other liabilities | |
| Total adjustments | <u>1,646,054</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(12,008,680)</u></u> |

MISSISSIPPI VALLEY STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 10,893,248 |
| Grants and contracts | 15,947,141 |
| Sales and services of educational departments | 1,196,525 |
| Payments to suppliers | (20,060,907) |
| Payments to employees for salaries and benefits | (21,215,144) |
| Payments for utilities | (2,501,424) |
| Payments for scholarships and fellowships | (2,103,149) |
| Loans issued to students and employees | |
| Collection of loans to students and employees | |
| Auxiliary enterprise charges: | |
| Student housing | 2,030,601 |
| Food services | 1,560,213 |
| Bookstore | 1,202,248 |
| Athletics | 295,149 |
| Other auxiliary enterprises | 952,162 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | (642,993) |
| Net Cash Provided (Used) by Operating Activities | <u>(12,446,330)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 12,855,769 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | 125,982 |
| Federal loan program receipts | 8,610,186 |
| Federal loan program disbursements | (8,610,186) |
| Other sources (uses) | 15,280 |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>12,997,031</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | (1,555,768) |
| Capital appropriations received | 2,158,569 |
| Capital grants and contracts received | 218,504 |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (62,000) |
| Interest paid on capital debt and leases | (156,074) |
| Other source (uses) | (41,311) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>561,920</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | |
| Interest received on investments | 168,479 |
| Purchases of investments | (3,075,680) |
| Net Cash Provided (Used) by Investing Activities | <u>(2,907,201)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (1,794,580) |
| Cash and Cash Equivalents - Beginning of the Year | 4,549,777 |
| Cash and Cash Equivalents - End of Year | <u>\$ 2,755,197</u> |

MISSISSIPPI VALLEY STATE UNIVERSITY
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(16,261,743)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 1,537,229 |
| Other | 3,528,180 |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (496,913) |
| Inventories | (46,763) |
| Prepaid expenses | (10,422) |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (696,758) |
| Deferred revenues | 7,348 |
| Deposits refundable | (6,488) |
| Accrued leave liability | |
| Loans to students and employees | |
| Other liabilities | |
| Total adjustments | <u>3,815,413</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(12,446,330)</u></u> |

UNIVERSITY OF MISSISSIPPI
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|----------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 52,357,958 |
| Grants and contracts | 97,353,334 |
| Sales and services of educational departments | 5,043,134 |
| Payments to suppliers | (65,187,086) |
| Payments to employees for salaries and benefits | (125,369,123) |
| Payments for utilities | (5,964,998) |
| Payments for scholarships and fellowships | (16,812,249) |
| Loans issued to students and employees | (3,263,972) |
| Collection of loans to students and employees | 1,891,646 |
| Auxiliary enterprise charges: | |
| Student housing | 6,481,827 |
| Food services | 766,710 |
| Bookstore | 632,118 |
| Athletics | 17,133,368 |
| Other auxiliary enterprises | 3,141,046 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | (12,843,167) |
| Net Cash Provided (Used) by Operating Activities | <u>(44,639,454)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 67,547,564 |
| Gifts and grants for other than capital purposes | 6,288,110 |
| Private gifts for endowment purposes | 4,447 |
| Federal loan program receipts | 36,648,231 |
| Federal loan program disbursements | (36,648,231) |
| Other sources (uses) | (192,892) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>73,647,229</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | 13,090,000 |
| Cash paid for capital assets | (63,976,630) |
| Capital appropriations received | 5,532,405 |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (9,345,470) |
| Interest paid on capital debt and leases | (3,435,989) |
| Other source (uses) | 7,269,346 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(50,866,338)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 41,617,210 |
| Interest received on investments | 3,465,577 |
| Purchases of investments | (76,373,415) |
| Net Cash Provided (Used) by Investing Activities | <u>(31,290,628)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (53,149,191) |
| Cash and Cash Equivalents - Beginning of the Year | 108,178,925 |
| Cash and Cash Equivalents - End of Year | <u>\$ 55,029,734</u> |

UNIVERSITY OF MISSISSIPPI
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(53,887,489)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 15,360,175 |
| Other | |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (6,776,691) |
| Inventories | (6,898) |
| Prepaid expenses | 1,632,109 |
| Other assets | (1,150,081) |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | 867,921 |
| Deferred revenues | 285,406 |
| Deposits refundable | |
| Accrued leave liability | (635,241) |
| Loans to students and employees | (1,084,625) |
| Other liabilities | 755,960 |
| Total adjustments | <u>9,248,035</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(44,639,454)</u></u> |

UNIVERSITY OF SOUTHERN MISSISSIPPI
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|----------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 53,142,306 |
| Grants and contracts | 70,501,216 |
| Sales and services of educational departments | 1,940,395 |
| Payments to suppliers | (69,138,960) |
| Payments to employees for salaries and benefits | (137,405,506) |
| Payments for utilities | (5,554,052) |
| Payments for scholarships and fellowships | (15,483,068) |
| Loans issued to students and employees | (5,498,423) |
| Collection of loans to students and employees | 3,348,928 |
| Auxiliary enterprise charges: | |
| Student housing | 7,295,124 |
| Food services | 7,204,015 |
| Bookstore | 9,469,236 |
| Athletics | 7,882,656 |
| Other auxiliary enterprises | 3,916,625 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 3,862,962 |
| Net Cash Provided (Used) by Operating Activities | <u>(64,516,546)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 76,860,232 |
| Gifts and grants for other than capital purposes | |
| Private gifts for endowment purposes | |
| Federal loan program receipts | 46,381,033 |
| Federal loan program disbursements | (42,883,266) |
| Other sources (uses) | (17,406) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>80,340,593</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | 17,285,000 |
| Cash paid for capital assets | (24,224,567) |
| Capital appropriations received | 16,898,374 |
| Capital grants and contracts received | 138,136 |
| Proceeds from sales of capital assets | 24,725 |
| Principal paid on capital debt and leases | (1,644,148) |
| Interest paid on capital debt and leases | (1,908,277) |
| Other source (uses) | 1,182,581 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>7,751,824</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | (8,856,411) |
| Interest received on investments | 1,444,572 |
| Purchases of investments | 14,009,986 |
| Net Cash Provided (Used) by Investing Activities | <u>6,598,147</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 30,174,018 |
| Cash and Cash Equivalents - Beginning of the Year | 23,785,281 |
| Cash and Cash Equivalents - End of Year | <u>\$ 53,959,299</u> |

UNIVERSITY OF SOUTHERN MISSISSIPPI
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(71,397,203)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 10,092,702 |
| Other | |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (3,062,612) |
| Inventories | (160,638) |
| Prepaid expenses | (109,702) |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (3,572,617) |
| Deferred revenues | 2,940,296 |
| Deposits refundable | 64,175 |
| Accrued leave liability | 436,561 |
| Loans to students and employees | 252,492 |
| Other liabilities | |
| Total adjustments | <u>6,880,657</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(64,516,546)</u></u> |

UNIVERSITY OF MISSISSIPPI MEDICAL CENTER
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|-----------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ 4,875,126 |
| Grants and contracts | 39,255,683 |
| Sales and services of educational departments | 801,125 |
| Payments to suppliers | (227,117,091) |
| Payments to employees for salaries and benefits | (303,048,230) |
| Payments for utilities | (7,991,115) |
| Payments for scholarships and fellowships | (2,598,122) |
| Loans issued to students and employees | (2,744,726) |
| Collection of loans to students and employees | 2,061,984 |
| Auxiliary enterprise charges: | |
| Student housing | 441,215 |
| Food services | |
| Bookstore | 1,247,616 |
| Athletics | |
| Other auxiliary enterprises | 7,237,526 |
| Patient care services | 385,953,447 |
| Interest earned on loans to students | 489,025 |
| Other receipts (payments) | 9,165,160 |
| Net Cash Provided (Used) by Operating Activities | <u>(91,971,377)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 135,825,633 |
| Gifts and grants for other than capital purposes | 3,330,391 |
| Private gifts for endowment purposes | 125,039 |
| Federal loan program receipts | |
| Federal loan program disbursements | |
| Other sources (uses) | (439,684) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>138,841,379</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | 49,500,000 |
| Cash paid for capital assets | (33,753,407) |
| Capital appropriations received | 83,070 |
| Capital grants and contracts received | 443,502 |
| Proceeds from sales of capital assets | 600,000 |
| Principal paid on capital debt and leases | (8,342,337) |
| Interest paid on capital debt and leases | (5,155,388) |
| Other source (uses) | |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>3,375,440</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 176,650,135 |
| Interest received on investments | 8,516,588 |
| Purchases of investments | (150,253,807) |
| Net Cash Provided (Used) by Investing Activities | <u>34,912,916</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 85,158,358 |
| Cash and Cash Equivalents - Beginning of the Year | 50,105,943 |
| Cash and Cash Equivalents - End of Year | <u>\$ 135,264,301</u> |

UNIVERSITY OF MISSISSIPPI MEDICAL CENTER
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(128,796,954)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 17,065,948 |
| Other | |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | 27,058,119 |
| Inventories | (901,527) |
| Prepaid expenses | (340,864) |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (11,547,373) |
| Deferred revenues | 1,539 |
| Deposits refundable | |
| Accrued leave liability | 1,582,504 |
| Loans to students and employees | (145,973) |
| Other liabilities | 4,053,204 |
| Total adjustments | <u>36,825,577</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(91,971,377)</u></u> |

IHL BOARD OFFICE
Statement of Cash Flows
For the Year Ended June 30, 2002

| | |
|--|---------------------|
| Cash Flows from Operating Activities: | |
| Tuition and fees | \$ |
| Grants and contracts | 14,018,748 |
| Sales and services of educational departments | |
| Payments to suppliers | (16,050,886) |
| Payments to employees for salaries and benefits | (9,591,496) |
| Payments for utilities | (707,368) |
| Payments for scholarships and fellowships | (31,276,546) |
| Loans issued to students and employees | |
| Collection of loans to students and employees | |
| Auxiliary enterprise charges: | |
| Student housing | |
| Food services | |
| Bookstore | |
| Athletics | |
| Other auxiliary enterprises | 2,137,282 |
| Patient care services | |
| Interest earned on loans to students | |
| Other receipts (payments) | 6,157,214 |
| Net Cash Provided (Used) by Operating Activities | <u>(35,313,052)</u> |
| Cash Flows from Noncapital Financing Activities: | |
| State appropriations | 34,036,395 |
| Gifts and grants for other than capital purposes | 403,768 |
| Private gifts for endowment purposes | 1,000,000 |
| Federal loan program receipts | |
| Federal loan program disbursements | |
| Other sources (uses) | (21,256) |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>35,418,907</u> |
| Cash Flows from Capital and Related Financing Activities: | |
| Proceeds from capital debt | |
| Cash paid for capital assets | |
| Capital appropriations received | |
| Capital grants and contracts received | |
| Proceeds from sales of capital assets | |
| Principal paid on capital debt and leases | (8,320) |
| Interest paid on capital debt and leases | (732) |
| Other source (uses) | 8,064 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(988)</u> |
| Cash Flows from Investing Activities: | |
| Proceeds from sales and maturities of investments | 23,919,719 |
| Interest received on investments | 840,960 |
| Purchases of investments | (24,617,371) |
| Net Cash Provided (Used) by Investing Activities | <u>143,308</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 248,175 |
| Cash and Cash Equivalents - Beginning of the Year | 2,942,922 |
| Cash and Cash Equivalents - End of Year | <u>\$ 3,191,097</u> |

IHL BOARD OFFICE
Statement of Cash Flows
For the Year Ended June 30, 2002

Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities

| | |
|--|-------------------------------|
| Operating income (loss) | \$ <u>(35,313,052)</u> |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | |
| Depreciation expense | 332,848 |
| Other | (152,799) |
| Changes in assets and liabilities: | |
| (Increase) decrease in assets: | |
| Receivables, net | (1,222,923) |
| Inventories | (72,777) |
| Prepaid expenses | 7,545 |
| Other assets | |
| Increase (decrease) in liabilities: | |
| Accounts payables and accrued liabilities | (394,775) |
| Deferred revenues | |
| Deposits refundable | |
| Accrued leave liability | (18,672) |
| Loans to students and employees | 615,553 |
| Other liabilities | 906,000 |
| Total adjustments | <u>0</u> |
| Net Cash Provided (Used) by Operating Activities | \$ <u><u>(35,313,052)</u></u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-----------|
| Student Financial Aid - Cluster: | | | | | | | | | | | | | |
| U.S. Department of Education: | | | | | | | | | | | | | |
| Federal Supplemental Educational Opportunity Grants (FSEOG) | 84.007 | | \$ 5,048,424 | 751,126 | 127,641 | 1,008,627 | 765,412 | 121,406 | 514,800 | 76,423 | 30,000 | 1,652,989 | |
| Federal Family Education Loans (FFEL) | (2) 84.032 | | 118,682,391 | | | 5,594,646 | 33,174,461 | 25,144,100 | 3,344,312 | 19,856,990 | 6,228,061 | 25,339,821 | |
| Federal Work-study Program (FWS) | 84.033 | | 7,069,846 | 435,059 | | 375,868 | 2,250,000 | 1,254,649 | 113,725 | 584,256 | 863,608 | 81,684 | 1,110,997 |
| Federal Perkins Loan Program (FPL) | (1) 84.038 | | 14,545,157 | | | 258,209 | 4,312,986 | 3,117,887 | 115,837 | 0 | 912,330 | 1,034,292 | 4,793,616 |
| Federal PELL Grant Program | 84.063 | | 63,096,439 | 5,906,627 | 3,490,671 | 13,001,519 | 10,594,636 | 2,268,512 | 7,825,132 | 6,423,905 | 283,731 | 13,301,706 | |
| Federal Direct Loan | (2) 84.268 | | 16,651,337 | 10,441,434 | | | | | 6,209,903 | | | | |
| Total U.S. Department of Education | | | 225,093,594 | 17,534,246 | 9,847,035 | 53,747,593 | 40,876,684 | 5,963,792 | 15,134,091 | 28,133,256 | 7,657,768 | 46,199,129 | 0 |
| U.S. Department of Health and Human Services: | | | | | | | | | | | | | |
| Health Professions Student Loans | (1) 93.342 | | 317,665 | | | | | | | 317,665 | | | |
| Nursing Student Loans | (1) 93.364 | | 2,595 | | | | | | | | 2,595 | | |
| Scholarships for Health Professions Students from Disadvantaged Backgrounds | 93.925 | | 572,536 | | | | | | | | 572,536 | | |
| Total U.S. Department of Health and Human Services | | | 892,796 | 0 | 0 | 0 | 0 | 0 | 0 | 317,665 | 575,131 | 0 | 0 |
| Total Student Financial Aid - Cluster | | | 225,986,390 | 17,534,246 | 9,847,035 | 53,747,593 | 40,876,684 | 5,963,792 | 15,134,091 | 28,450,921 | 8,232,899 | 46,199,129 | 0 |
| Research and Development - Cluster: | | | | | | | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | | | | | | | |
| USDA/FFL02-JV-11111105017 | 10.000 | | 920 | | | | 920 | | | | | | |
| Northeast Mississippi - Project #390 | 10.000 | | 85 | | | | 85 | | | | | | |
| Agricultural Research - Basic and Applied Research | 10.001 | | 10,186,073 | 301,100 | | | 5,482,048 | | | 3,811,659 | | 591,266 | |
| Plant and Animal Disease, Pest Control and Animal Care | 10.025 | | 6,960 | | | | 6,960 | | | | | | |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 6,524,950 | 484,246 | 140,638 | | 3,719,639 | | 623,821 | | | 1,556,606 | |
| Cooperative Forestry Research | 10.202 | | 3,515 | | | | | | | 3,515 | | | |
| Payments to Agricultural Experiment Stations under the Hatch Act | 10.203 | | 4,608,073 | | | | 4,608,073 | | | | | | |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | | -6,397 | -6,397 | | | | | | | | | |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | | 1,613,062 | | | | 439,367 | | | 1,039,506 | 20,983 | 113,206 | |
| 1890 Institution Capacity Building Grants | 10.216 | | 2,415,124 | 2,415,124 | | | | | | | | | |
| Agricultural and Rural Economic Research | 10.250 | | 285,382 | | | | 285,382 | | | | | | |
| Technical Assistance to Cooperatives | 10.350 | | 29,869 | | | | 29,869 | | | | | | |
| Risk Management Agency - Crop Insurance | 10.450 | | 82,463 | | | | 82,463 | | | | | | |
| Cooperative Extension Service | 10.500 | | 13,340,760 | 1,869,615 | | | 11,471,145 | | | | | | |
| Nutrition Education and Training Program | 10.564 | | 502,611 | | | | | | | 502,611 | | | |
| Forestry Research | 10.652 | | 434,605 | | | | 432,041 | | | | | 2,564 | |
| Cooperative Forestry Assistance | 10.664 | | 5,787 | | 5,787 | | | | | | | | |
| National Forest-Dependent Rural Communities | 10.670 | | 2,012 | | | | | | | 2,012 | | | |
| Resource Conservation and Development | 10.901 | | 210,059 | 210,059 | | | | | | | | | |
| Watershed Protection and Flood Prevention | 10.904 | | 39,281 | | | | 39,281 | | | | | | |
| Wildlife Habitat Incentive Program | 10.914 | | 33,851 | | | | 33,851 | | | | | | |
| Technical Agricultural Assistance - USAID | 10.960 | | 139,339 | | | | 139,339 | | | | | | |
| Scientific Cooperation Program | 10.961 | | 17,211 | 11,944 | | | | | | 5,267 | | | |
| International Training - Foreign Participant | 10.962 | | 113,322 | 43,391 | | | 69,931 | | | | | | |
| Subtotal Direct Programs | | | 40,588,917 | 5,329,082 | 146,425 | 0 | 26,840,394 | 0 | 623,821 | 5,364,570 | 20,983 | 2,263,642 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| United Soybean Board | 10.000 | 1410 Steele | 18,557 | | | | 18,557 | | | | | | |
| University of Florida | 10.000 | PO #L61072 | -208 | | | | -208 | | | | | | |
| University of Nebraska-Lincoln | 10.000 | 25-6228-29-2 | 25,619 | | | | 25,619 | | | | | | |
| University of Florida | 10.000 | PO #LS1611 | -576 | | | | -576 | | | | | | |
| JR Johnson & Assoc | 10.000 | 02020165 Boring | 7,150 | | | | 7,150 | | | | | | |
| University of Florida | 10.000 | PO B08090 Kelly | 3,111 | | | | 3,111 | | | | | | |
| University of Arkansas | 10.000 | UA AES 01-115 | 7,027 | | | | 7,027 | | | | | | |
| University of Florida | 10.000 | SC010306-1-2 Willard | 23,638 | | | | 23,638 | | | | | | |
| City of Oxford - FHA | 10.000 | ITS-0028(001) | 196,328 | | | | | | | 196,328 | | | |
| Colorado St University | 10.000 | 01020137 Reddy | 2,407 | | | | 2,407 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|------------------|----------------|----------|-------------------|----------|----------------|------------------|---------------|------------------|-----------|
| | | | | | | | | | | | | | |
| LBRC&D Inc | 10.000 | 02080717 Steele | 1,013 | | | | 1,013 | | | | | | |
| Delta Wildlife | 10.000 | 02110948 Burger | 8,633 | | | | 8,633 | | | | | | |
| Mississippi State University | 10.001 | 320189 | 31,124 | | | | | | | 31,124 | | | |
| Gulf Coast Research Laboratory - Molecular Biology of Shrimp | 10.025 | N.A. | 4,421 | | | | | | | | | 4,421 | |
| Texas A&M University - Comodity Loans and Loan Deficiency Payments | 10.051 | 570114 Coble | 51,334 | | | | 51,334 | | | | | | |
| OSU | 10.200 | AB561590-01 Baldwin | 85,258 | | | | 85,258 | | | | | | |
| Mississippi State University | 10.200 | 321345 | 58,386 | | | | | | | 58,386 | | | |
| Mississippi State University | 10.200 | Usda Year2 | 16,496 | | | | | | | 16,496 | | | |
| OSU | 10.200 | AB561590-01 Bricka | 5,316 | | | | 5,316 | | | | | | |
| NCSU | 10.200 | 2001-0368-05 Rankins | 6,724 | | | | 6,724 | | | | | | |
| OSU | 10.200 | AB561590-01 Zappi | 21,245 | | | | 21,245 | | | | | | |
| Texas A&M | 10.200 | 454740-5 Silva | 994 | | | | 994 | | | | | | |
| Colorado St University | 10.200 | G-1416-5 Reddy | 11,775 | | | | 11,775 | | | | | | |
| OSU | 10.200 | AB561590-01 Thomasson | 2,747 | | | | 2,747 | | | | | | |
| University of Arkansas | 10.200 | UA AES 2000-104 Ivy | 3,953 | | | | 3,953 | | | | | | |
| University of Southern Mississippi | 10.200 | GR00762-A10 Posadas | 3,170 | | | | 3,170 | | | | | | |
| University of Georgia | 10.200 | RD309-036/1789637 Burger | 5,512 | | | | 5,512 | | | | | | |
| University of Alaska | 10.200 | UA AES 2001-108 Helms | 28,153 | | | | 28,153 | | | | | | |
| OSU | 10.200 | AB561590-01 Gibert -ADMIN | 10,865 | | | | 10,865 | | | | | | |
| NCSU | 10.200 | 99-0415-02 (Rankins) | 10,402 | | | | 10,402 | | | | | | |
| Colorado State University | 10.200 | G-1409-4 Reddy | 10,391 | | | | 10,391 | | | | | | |
| OSU | 10.200 | AB561590-01 Hudson | 13,287 | | | | 13,287 | | | | | | |
| NCSU | 10.200 | 98-1117-03 Snipes | -826 | | | | -826 | | | | | | |
| University of Southern Mississippi | 10.200 | GR00762-A10 Hanson | 44,308 | | | | 44,308 | | | | | | |
| OSU | 10.200 | AB561590-01 Gilbert | 2,300 | | | | 2,300 | | | | | | |
| OSU | 10.200 | AB561590-01 Columbus | 3,812 | | | | 3,812 | | | | | | |
| NCSU | 10.200 | 2000-1728-07 Silva | 1,749 | | | | 1,749 | | | | | | |
| University of Georgia | 10.200 | RD309-037/3582717 | 4,479 | | | | 4,479 | | | | | | |
| OSU | 10.200 | AB561590-01 Meinta | 27,160 | | | | 27,160 | | | | | | |
| OSU | 10.200 | AB561590-01 Diehl | 25,458 | | | | 25,458 | | | | | | |
| Mississippi Department of Health -Breastfeeding Promotion Grant | 10.203 | 750/314/9BO | -5,364 | | | | | | | | | -5,364 | |
| Zynetx, Inc. | 10.212 | N.A. | 118 | | | | | | | 118 | | | |
| South Carolina State University | 10.216 | 446297 House | -10 | | | | -10 | | | | | | |
| University of Arkansas | 10.217 | UA AES 99-104 | 512 | | | | 512 | | | | | | |
| Mississippi State University -NHANES II | 10.250 | 018000-320137-03 | 12,502 | | | | | | | | | 12,502 | |
| University of Southern Mississippi Subcontract-NIST | 10.400 | Year 2 0223002201-B10 | -2,504 | | | | -2,504 | | | | | | |
| University of Southern Mississippi | 10.560 | USM-0464001307-002 | 10,533 | | | | 10,533 | | | | | | |
| University of Mississippi - Food Service Management Institute FY02 | 10.564 | 02-02-078 | 81,214 | | | | | | | | | 81,214 | |
| University of Mississippi - Food Service Management Institute | 10.564 | 01-04-052 | 587,858 | | | | | | | | | 587,858 | |
| Tennessee Data Valid | 10.574 | N.A. | 40,555 | | | | | | | 40,555 | | | |
| National Forests in Mississippi - Day Roosts | 10.652 | 00-CS-11080705-110 | 8,694 | | | | | | | | | 8,694 | |
| National Forests in Mississippi - Forest Service Internships | 10.664 | 00-CS-11080702-070 | 4,453 | | | | | | | | | 4,453 | |
| National Forest in MS - Forest Service Internships | 10.664 | 08-CS-11080702-070 | 11,077 | | | | | | | | | 11,077 | |
| National Forests in MS - 2002 USFS Archaeological Internship | 10.664 | 11080702-090 | 18,022 | | | | | | | | | 18,022 | |
| Subtotal Pass-through Programs | | | 1,550,352 | 0 | 0 | 0 | 484,468 | 0 | 0 | 343,007 | 0 | 722,877 | 0 |
| Total U.S. Department of Agriculture | | | 42,139,269 | 5,329,082 | 146,425 | 0 | 27,324,862 | 0 | 623,821 | 5,707,577 | 20,983 | 2,986,519 | 0 |
| U.S. Department of Commerce: | | | | | | | | | | | | | |
| National Oceanic and Atmospheric Administration | 11.000 | | 123,292 | | | | | | | | | 123,292 | |
| Goodietic Surveys and Services | 11.400 | | -2,135 | | | | -2,135 | | | | | | |
| Anadromous Fish Conservation Act Program | 11.405 | | 56,506 | | | | | | | | | 56,506 | |
| Sea Grant Support | 11.417 | | 224,892 | | | 17,901 | | | | | | 206,991 | |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | | 26,922 | | | | | | | | | 26,922 | |
| Fisheries Development and Utilization Research and Development Grants | 11.427 | | 12,231 | | | | | | | | | 12,231 | |
| Undersea Research | 11.430 | | 793,693 | | | | | | | 793,693 | | | |
| Climate and Atmospheric Research | 11.431 | | 67,762 | | | 32,067 | | | | | | 35,695 | |
| Marine Fisheries Initiative | 11.433 | | 28,557 | | | | | | | 28,557 | | | |
| Southeast Area Monitoring and Assessment Program | 11.435 | | 147,464 | | | | | | | | | 147,464 | |
| Environmental Sciences, Applications, Data and Education | 11.440 | | 323,236 | | | 323,236 | | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|----------|----------|----------------|----------------|----------|----------|------------------|---------------|------------------|-----------|
| Cooperative Institute for Applied Meteorological Studies (CIAMS) and Tropical Meteorology | 11.468 | | 103,988 | | | 103,988 | | | | | | | |
| Unallied Science Program | 11.472 | | 2,116,106 | | | 77,466 | | | | | | 2,038,640 | |
| Educational Partnership Program | 11.481 | | 56,918 | | | 56,918 | | | | | | | |
| Measurement and Engineering Research and Standards | 11.609 | | 57,360 | | | | | | | | | 57,360 | |
| Manufacturing Extension Partnership | 11.611 | | 710,178 | | | | | | | 195,341 | | 514,837 | |
| Science and Engineering | 11.800 | | 13,978 | | | 13,978 | | | | | | | |
| Subtotal Direct Programs | | | 4,860,948 | 0 | 0 | 625,554 | 2,135 | 0 | 0 | 1,017,591 | 0 | 3,219,938 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| MS Dept. of Finance and Admin. - State and Local Economic Development Planning | 11.305 | N.A. | 21,810 | | | | | | | 21,810 | | | |
| University of Southern Mississippi Subcontract - NIST | 11.400 | NIST 0223002201-H10 | 1 | | | | 1 | | | | | | |
| State Department of Marine Resources (Commerce) Monitoring & Assessments | 11.407 | N.A. | 13,224 | | | | | | | | | 13,224 | |
| Mississippi-Alabama Sea Grant - Detection and Action of Endocrines | 11.417 | R/CEH-21/NA86R60039 | 55,504 | | | | | | | | | 55,504 | |
| Mississippi-Alabama Sea Grant -Gulf Sturgeon Habitat in Gulf | 11.417 | R/CEH-3/NA86R60039 | 39,459 | | | | | | | | | 39,459 | |
| Mississippi-Alabama Sea Grant - Recruitment Dynamics | 11.417 | R/ER-39 | 9,903 | | | | | | | | | 9,903 | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 GM099-24 | 7,530 | | | | 7,530 | | | | | | |
| Mississippi-Alabama Sea Grant - Fisheries Recruitment in North | 11.417 | R/SP-4 | 44,976 | | | | | | | | | 44,976 | |
| Howard University - Sea Grant Support | 11.417 | N.A. | 27,018 | | | 27,018 | | | | | | | |
| University of Southern Mississippi | 11.417 | USM-GR00740-D10 | 3,178 | | | | 3,178 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium - Sea Grant Support | 11.417 | NA86RG0039-R/MT-44-Pd | 227,030 | | | | | | | 227,030 | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | E/O-16 (Mutchler) | 402 | | | | 402 | | | | | | |
| Mississippi Department of Marine Resources | 11.417 | NA96FW0378 Barrage | 82,201 | | | | 82,201 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 R/LR-43 D'Abramo | 41,925 | | | | 41,925 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | R/SL-11-NSI-1 | 7,304 | | | | 7,304 | | | | | | |
| University of Southern Mississippi - Sea Grant Support | 11.417 | N.A. | 996 | | | | | | | 996 | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | GM099-24 Posadas | 3,863 | | | | 3,863 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | R-ER-51PD Sullivan | 14,578 | | | | 14,578 | | | | | | |
| University of Southern Mississippi | 11.417 | 22200001002/OMNIBUS-R/CEH-4 | 19,153 | | | | 19,153 | | | | | | |
| Mississippi Alabama Sea Grant Consortium -Sea Grant Technology Program | 11.417 | 28/NA86R60039 | 28,005 | | | | | | | | | 28,005 | |
| University of Virginia - Development of Cobia Culture | 11.417 | GL10013 | 5,274 | | | | | | | | | 5,274 | |
| Mississippi Alabama Sea Grant Consortium -Aquatic Nuisance Species | 11.417 | 2065JD-A-USM | 6,349 | | | | | | | | | 6,349 | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 GM099-24 Posadas | 90 | | | | 90 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | GM099-24 Yr 2 Hanson | 14,034 | | | | 14,034 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | R/ER-50PD Cathcart | 1,258 | | | | 1,258 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 GM099-20 Fernandes | 48,705 | | | | 48,705 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 GM099-21 | 31,996 | | | | 31,996 | | | | | | |
| MS DEQ - Coast-Wide Mapping | 11.419 | MS R 26 | 3,976 | | | | | | | | | 3,976 | |
| MS DEQ - Red Tide Monitoring | 11.419 | MS R 14 | 5,516 | | | | | | | | | 5,516 | |
| MS DEQ - Water Watch | 11.419 | MS R 15 | 5,516 | | | | | | | | | 5,516 | |
| MS DEQ - Assessment of Habitat Use | 11.419 | MS R 22 | 66 | | | | | | | | | 66 | |
| MS DEQ - Bacterial Source Tracking | 11.419 | MS R 17 | 936 | | | | | | | | | 936 | |
| Mississippi-Alabama Sea Grant Consortium | 11.420 | NA86RG0039 R/ER-40, YR 2 | -1,959 | | | | -1,959 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.420 | NA86RG0039 R/LR-43, '99-'00 | -11,288 | | | | -11,288 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.420 | R/ER-40 Zappi Year 3 | 19,480 | | | | 19,480 | | | | | | |
| Mississippi Department Marine Resources-Brown Shrimp | 11.427 | NA96FW0378 | 133,587 | | | | | | | | | 133,587 | |
| University of Mississippi - Research Partnership Drug Disc | 11.430 | 052/NA16RU14 | 23,709 | | | | | | | | | 23,709 | |
| Perry Institute | 11.430 | N.A. | 14,962 | | | | | | | 14,962 | | | |
| Mississippi Department of Marine Resources - MS Interjurisdictional Marine | 11.433 | 035/NA96FI004 | 33,320 | | | | | | | | | 33,320 | |
| MOTE Marine Laboratory - Efficiency of Current Min Size Reg | 11.433 | 10859/NA17FF | 2,839 | | | | | | | | | 2,839 | |
| University of Mississippi-National MarineAquaculture | 11.460 | 01-11-024 | 16,309 | | | | | | | | | 16,309 | |
| South Carolina Natural Resources - SE Regional Taxonomic Center | 11.472 | 83477/NA16FL1 | 13,360 | | | | | | | | | 13,360 | |
| Florida A&M University - Educational Partnership Program | 11.481 | N.A. | 44,188 | | | 44,188 | | | | | | | |
| University of Mississippi - Mississippi SBIR/STTR Project | 11.600 | N.A. | 25,490 | | | | | | | | 25,490 | | |
| General Electric - Synthesis of Functional Oligom | 11.612 | PO 600097607 | 63,100 | | | | | | | | | 63,100 | |
| Subtotal Pass-through Programs | | | 1,148,873 | 0 | 0 | 71,206 | 282,451 | 0 | 0 | 264,798 | 25,490 | 504,928 | 0 |
| Total U.S. Department of Commerce | | | 6,009,821 | 0 | 0 | 696,760 | 280,316 | 0 | 0 | 1,282,389 | 25,490 | 3,724,866 | 0 |
| U.S. Department of Defense: | | | | | | | | | | | | | |
| Department of the Navy - N62306-99-D-B0047 DO 0004 | 12.000 | | 739,150 | | | | 739,150 | | | | | | |
| Navy/SSC N62306-01-D-B0001 to 0005 | 12.000 | | 978,712 | | | | 978,712 | | | | | | |
| Department of Defense - PL 1065 Koshel | 12.000 | | 1,960,673 | | | | 1,960,673 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-----|-----|---------|------------|--------|------|------------|---------|-----------|-----------|
| Department of the Army - DASG60-00-C-0074 | 12.000 | | 478,678 | | | | 478,678 | | | | | | |
| Department of Defense | 12.000 | | 7,480,702 | | | | 7,480,702 | | | | | | |
| AFRL F33615-01-D-2103 | 12.000 | | 1,490,750 | | | | 1,490,750 | | | | | | |
| Office of the Chief of Naval Research - Basic and Applied Scientific Research | 12.300 | | 19,849,261 | | | | 11,126,798 | | | 4,090,143 | | 4,632,320 | |
| Military Medical Research and Development | 12.420 | | 1,149,576 | | | | | | | 1,149,576 | | | |
| U.S. Army Materiel Command - Basic Scientific Research | 12.431 | | 11,549,520 | | | 376,857 | 76,867 | | | 9,845,195 | | 1,250,601 | |
| Basic, Applied, & Advanced Research in Science/Engineering | 12.630 | | 184,715 | | | | | | | 83,165 | | 101,550 | |
| Air Force Defense Research Sciences Program | 12.800 | | 85,775 | | | | | 19,502 | | 66,273 | | | |
| Language Grant Program | 12.900 | | 37 | | | | 37 | | | | | | |
| Research and Technology Development | 12.910 | | 1,532,971 | | | 56,325 | | | | | | 1,476,646 | |
| Subtotal Direct Programs | | | 47,480,520 | 0 | 0 | 433,182 | 24,351,869 | 0 | 0 | 15,234,352 | 0 | 7,461,117 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| The MITRE Corporation | 12.000 | #43556 | 15,549 | | | | 15,549 | | | | | | |
| University of Minnesota - U.S. Army Research Laboratories | 12.000 | DAAD19-01-0012 | 135,166 | | | 135,166 | | | | | | | |
| General Atomics | 12.000 | DC126101 Cook | 270,287 | | | | 270,287 | | | | | | |
| Seeman Composites | 12.000 | PO 5660 Lawrence | 67,534 | | | | 67,534 | | | | | | |
| Ms Military Dept | 12.000 | MS00095001 | 25,528 | | | | 25,528 | | | | | | |
| BAE Systems | 12.000 | N.A. | 86,098 | | | | | | | 86,098 | | | |
| IPA Sabatier | 12.000 | N.A. | 146,031 | | | | | | | 146,031 | | | |
| Florida State University | 12.000 | Halpin 02040318 | 5,901 | | | | 5,901 | | | | | | |
| Lockheed Martin | 12.000 | HH9-264190 Janus | 59,327 | | | | 59,327 | | | | | | |
| Applied Resources Inc | 12.000 | AR-F-3780-06 | 1,017 | | | | 1,017 | | | | | | |
| Sentel Corporation | 12.000 | 97003-21 Norman | 64,415 | | | | 64,415 | | | | | | |
| Adv Marine Enterprises Inc | 12.000 | PO26289 | 679 | | | | 679 | | | | | | |
| Mississippi Military Dept | 12.000 | 02070536 Jones | 6,044 | | | | 6,044 | | | | | | |
| Tech. & Devices Int'l | 12.000 | 082200-TD | -2,205 | | | | -2,205 | | | | | | |
| CTC | 12.000 | 000700025 Koshel | 87,542 | | | | 87,542 | | | | | | |
| Applied Resources, Inc | 12.000 | AR-F-3780-02 | 241 | | | | 241 | | | | | | |
| S & K Tech, Inc | 12.000 | 5007-MSU-001A | 6,104 | | | | 6,104 | | | | | | |
| Dupont Aerospace Co | 12.000 | 98121081 | 287,783 | | | | 287,783 | | | | | | |
| Ford Motor Co | 12.000 | PO99-566702 Phase III | 49,709 | | | | 49,709 | | | | | | |
| Ford Motor | 12.000 | PO099-566702 Mod 2 | 59,425 | | | | 59,425 | | | | | | |
| Adv Marine Enterprises Inc | 12.000 | PO26290 | 512 | | | | 512 | | | | | | |
| Ingall's Shipbuilding | 12.000 | 97-75012-011 | 50,030 | | | | 50,030 | | | | | | |
| Sentel Corp | 12.000 | 97003-21 Task Order 2 | 107,436 | | | | 107,436 | | | | | | |
| SemiSouth Lab. | 12.000 | 1002 Koshka | 57,715 | | | | 57,715 | | | | | | |
| Miltec Corp | 12.000 | MILTEC-02-C-0015 | 11,660 | | | | 11,660 | | | | | | |
| Clemson University | 12.000 | 582-7558-201-2002650 | 174,673 | | | | 174,673 | | | | | | |
| AAS | 12.000 | 1146 & 1147 Oldham | 2,465 | | | | | | | | | | |
| University of Michigan | 12.000 | P004871 Whitfield | 35,208 | | | | 35,208 | | | | | | |
| Logicon | 12.000 | 979137 Trotter | 53,602 | | | | 53,602 | | | | | | |
| MPI Software Tech | 12.000 | 01061201-AH | 75,131 | | | | 75,131 | | | | | | |
| Nichols Research | 12.000 | NRC-FPLE-01-0001 | 63,072 | | | | 63,072 | | | | | | |
| Veridian ERIM | 12.000 | ERIM 369604SC Whitfield | 231,107 | | | | 231,107 | | | | | | |
| Applied Resources | 12.000 | AR-F-3780-08 Ingel | 7,082 | | | | 7,082 | | | | | | |
| Boeing | 12.000 | KC9028 DTRA VDSM Blalock | 14,404 | | | | 14,404 | | | | | | |
| Ingall's Shipbuilding | 12.000 | Y2-75005-011 | 12,573 | | | | 12,573 | | | | | | |
| Department of the Air Force - Assert-97: Neural Coding of Gravitational | 12.000 | F4962097103070 | 12,608 | | | | | | | | -12,608 | | |
| University of Michigan - Hemorrhage and Traumatic Brain Injury | 12.000 | N.A. | 3,378 | | | | | | | | 3,378 | | |
| University of New Orleans (USCOE)-Management Actions on Fisheries | 12.114 | N.A. | 10,405 | | | | | | | | | 10,405 | |
| University of New Orleans - Louisiana Coastal Salt Marshes | 12.114 | 0280 | 15,079 | | | | | | | | | 15,079 | |
| Mississippi State University - Ecdia Laboratory Acceleration | 12.300 | 01110934 | 239,805 | | | | | | | | | 239,805 | |
| Mississippi State University - Task CWO 011 | 12.300 | 01090729-19 | 1,973 | | | | | | | | | 1,973 | |
| Mississippi State University - Metacompiler Construction | 12.300 | 06 | 13,750 | | | | | | | | | 13,750 | |
| E-Systems Subcontract | 12.300 | AA221 | 69,000 | | | | 69,000 | | | | | | |
| Mississippi State University - Site Equip & Data/Process Analysis | 12.300 | 01100786 | 136,907 | | | | | | | | | 136,907 | |
| Mississippi State University(ONR)-DMEFS | 12.300 | 110269 | 85,902 | | | | | | | | | 85,902 | |
| Foundation of California Monterey Bay - Ocean Observing Network | 12.300 | 090-398-B/GCA#F99100 | 172 | | | | | | | | | 172 | |
| Mississippi State University - High Performance Network Regional Partnership | 12.300 | 00-03-0236 | 101,666 | | | | | | | | | 101,666 | |
| Mississippi State University - Task CWO 007 | 12.300 | 01090729-19 | 7,892 | | | | | | | | | 7,892 | |

State of Mississippi Institutions of Higher Learning
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|----------|----------|----------------|-------------------|----------|----------|-------------------|---------------|------------------|-----------|
| University of Washington | 12.300 | N.A. | 13,606 | | | | | | | 13,606 | | | |
| Florida State University | 12.300 | P.O. #27627 | 44,243 | | | | | | | 44,243 | | | |
| Mat. Sciences Corporation | 12.300 | N.A. | 29,057 | | | | | | | 29,057 | | | |
| Mississippi State University - High Performance Visualization Center | 12.300 | 06-01-D-B001 | 399,930 | | | | | | | | | 399,930 | |
| Mississippi State University - Task EQM 001 | 12.300 | 01090729-19 | 34,227 | | | | | | | | | 34,227 | |
| Mississippi State University - Ngli Data Assimilation | 12.300 | 01100786 | 61,174 | | | | | | | | | 61,174 | |
| Mississippi State University - High Fidelity Simulation Littoral | 12.300 | 66-99-D-B004 | 148,086 | | | | | | | | | 148,086 | |
| Mississippi State University - High Performance Visualization | 12.300 | 301305-190100 | 501,714 | | | | | | | | | 501,714 | |
| Bosch Aerospace | 12.300 | 5004-S1 Bennett | 23,122 | | | | 23,122 | | | | | | |
| Mississippi State University - Ngli Field Program | 12.300 | 01100786 | 112,650 | | | | | | | | | 112,650 | |
| Texas A&M - Basic and Applied Scientific Research | 12.300 | N.A. | 11,263 | | | 11,263 | | | | | | | |
| Nichols Res Corp | 12.300 | DAHC94-96-C0005 | 96,510 | | | | 96,510 | | | | | | |
| Ford Motor Company | 12.300 | PO99-566702 | -5,497 | | | | -5,497 | | | | | | |
| Logicon - CTA Support | 12.300 | PO#979/12/DAHC94-960 | 43,201 | | | | | | | | | 43,201 | |
| Mississippi State University - Ngli Optics | 12.300 | 01100786 | 41,105 | | | | | | | | | 41,105 | |
| MPI Software Tech | 12.300 | 00070544 Vaughn | 4,183 | | | | 4,183 | | | | | | |
| Mississippi Military Department - Camp Shelby-Delineation Study | 12.401 | MS21093004 | 90,523 | | | | | | | | | 90,523 | |
| Mississippi Military Department - Water Quality Study-Task II | 12.401 | MS18593001/MS210920 | 37,971 | | | | | | | | | 37,971 | |
| Mississippi Military Department - Aquatic Biomonitoring-Task III | 12.401 | MS21092089/MS185930 | 77,602 | | | | | | | | | 77,602 | |
| Mississippi Military Department-Wetlands Mitigation Plan | 12.401 | MS21098004 | 55,274 | | | | | | | | | 55,274 | |
| MS Military Depart - LRAM-Camp Shelby | 12.401 | MS21092095 | 51,826 | | | | | | | | | 51,826 | |
| Mississippi Military Department - Land Trend Analysis | 12.401 | S18500001 | 55,249 | | | | | | | | | 55,249 | |
| Mississippi Military Department - Water Quality Study | 12.401 | S18500001 | 38,679 | | | | | | | | | 38,679 | |
| Mississippi Military Department - MLRS Firing Points - Camp Shelby | 12.401 | MS21093013 | 45,315 | | | | | | | | | 45,315 | |
| Mississippi Military Department - LRAM-Camp McCain | 12.401 | MS18592006 | 1,461 | | | | | | | | | 1,461 | |
| Mississippi Military Department - Soil Testing at MLRS Firing | 12.401 | N.A. | 47,022 | | | | | | | | | 47,022 | |
| Mississippi Military Department - LRAM Camp McCain | 12.401 | MS18592006 | 5,437 | | | | | | | | | 5,437 | |
| Mississippi Military Department - Land Condition Trend Analysis | 12.401 | S18593001 | 48,927 | | | | | | | | | 48,927 | |
| Mississippi Military Department-LCTA-TASK IV | 12.401 | MS21092089/MS185930 | 11,669 | | | | | | | | | 11,669 | |
| Nichols Research Corporation | 12.431 | NCR-CR-96-0003 | 209,171 | | | | 209,171 | | | | | | |
| Waterway Experiment Station - Basic Scientific Research | 12.431 | DACW3997006 | 62,200 | | | 62,200 | | | | | | | |
| University of Minnesota | 12.431 | N.A. | 127,987 | | | 127,987 | | | | | | | |
| CRAFT TECH - Air Force Defense Research Sciences Program | 12.800 | Various | 178,379 | | | | | | | 178,379 | | | |
| Mississippi State University | 12.910 | 60801090729 | 125,747 | | | 125,747 | | | | | | | |
| University of Mississippi - U.S. Army Medical Command - Military Medical Research & Dev. | 12.420 | N.A. | 6,493 | | | | | | | 6,493 | | | |
| Subtotal Pass-through Programs | | | 5,777,672 | 0 | 0 | 462,363 | 2,298,039 | 0 | 0 | 497,414 | -2,737 | 2,522,393 | 0 |
| Total U.S. Department of Defense | | | 53,258,192 | 0 | 0 | 895,545 | 26,649,908 | 0 | 0 | 15,731,766 | -2,737 | 9,983,710 | 0 |
| Department of the Interior: | | | | | | | | | | | | | |
| NOAA NA070R0254 | 15.000 | | -100 | | | | -100 | | | | | | |
| Natl Biological Service | 15.000 | | 435 | | | | 435 | | | | | | |
| United States Department of the Interior | 15.000 | | 70,709 | | | | 70,709 | | | | | | |
| Grants for Mining and Mineral Resources and Research Institutes - MMTG | 15.308 | | 352,542 | | | | | | | 352,542 | | | |
| F&WS Ctr 14-48-0009-93-004 | 15.607 | | 120,869 | | | | 120,869 | | | | | | |
| Assistance to State Water Resources Research Institutes | 15.805 | | 37,358 | | | | 34,045 | | | 3,313 | | | |
| National Cooperative Geologic Mapping Program | 15.810 | | 131,819 | | | | 131,994 | | | -175 | | | |
| Urban Park and Recreation Recovery Program | 15.919 | | 26,863 | | | | 26,863 | | | | | | |
| Subtotal Direct Programs | | | 740,495 | 0 | 0 | 0 | 384,815 | 0 | 0 | 355,680 | 0 | 0 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| CMRET | 15.000 | N.A. | 1,270 | | | | | | | 1,270 | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | W-48 Study # 55 Demarais | 30,000 | | | | 30,000 | | | | | | |
| American Fisheries Society | 15.000 | 98-1-807 | 18,472 | | | | 18,472 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | Study # 44 00100176 Kaminski | 27,538 | | | | 27,538 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | 14-45-0009-1543A Schramm | 5,500 | | | | 5,500 | | | | | | |
| Puerto Rico H&TA | 15.000 | 02100888 Vilella | 259 | | | | 259 | | | | | | |
| Puerto Rico DRNA | 15.000 | 050-00-000116 W-22 | 50,155 | | | | 50,155 | | | | | | |
| Puerto Rico DRNA | 15.000 | 050-00-000117 W-22 | 50,455 | | | | 50,455 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | Channel Catfish-Jackson | 43,981 | | | | 43,981 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | W-48 Study # 57 Demarais | 28,500 | | | | 28,500 | | | | | | |

State of Mississippi Institutions of Higher Learning
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-----|-----|-----|-----------|-----|------|---------|--------|---------|-----------|
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | W-48 Study 56 Vitella | 20,431 | | | | 20,431 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | 14-45-0009-1543A Miranda | 34,360 | | | | 34,360 | | | | | | |
| Ducks Unlimited | 15.000 | TN-0056-001Kaminski | 26,857 | | | | | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.000 | 01020134 Dibble | 65,798 | | | | 65,798 | | | | | | |
| Puerto Rico DRNA | 15.000 | 050-00-000118 | 92,526 | | | | 92,526 | | | | | | |
| National Fish & Wildlife Fdn | 15.000 | 97-208 | 3,575 | | | | | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-45 | -6,527 | | | | -6,527 | | | | | | |
| Mississippi Department Marine Resources - Sport Fish Studies | 15.605 | F-131/S-01-5-AX-07-042 | 68,374 | | | | | | | | | 68,374 | |
| Mississippi Wildlife, Fisheries & Parks-Influence of Invasive, Non Natural | 15.605 | N.A. | 56,229 | | | | | | | | | 56,229 | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-46 Study 54 FY 98 | 25,000 | | | | 25,000 | | | | | | |
| Mississippi Department of Marine Resources - Sport Fish Tag | 15.605 | 043-02/F-132 | 64,893 | | | | | | | | | 64,893 | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-46, Study 52 | 7,500 | | | | 7,500 | | | | | | |
| Mississippi Department of Marine Resources - Sport Fish Studies | 15.605 | 042-1/F-131 | 71,385 | | | | | | | | | 71,385 | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-43 Study 45 | -1 | | | | -1 | | | | | | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-46, Study 53 | 45,146 | | | | 45,146 | | | | | | |
| Mississippi Department of Marine Resources - Striped Bass Restoration | 15.605 | 045-12/F-95 | 56,034 | | | | | | | | | 56,034 | |
| Mississippi Department of Wildlife, Fisheries and Parks | 15.605 | W-48-46, Study 50 | 9,400 | | | | 9,400 | | | | | | |
| MS Dept. of Wildlife, Fisheries & Parks-Gulf Sturgeon-Fish & Wildlife Mgt. Assistance | 15.608 | SEGMENT16 | 809 | | | | | | | | | 809 | |
| National Fish and Wildlife - Conservation of Bayou Darter | 15.608 | N.A. | 6,721 | | | | | | | | | 6,721 | |
| National Fish and Wildlife - Fish that Utilize Frontal Zone | 15.608 | 124,SEB 2 | 92,798 | | | | | | | | | 92,798 | |
| National Fish and Wildlife - Nearctic Neotropical Migrant | 15.608 | 301811G010 | 2,719 | | | | | | | | | 2,719 | |
| Mississippi Department of Marine Resources | 15.614 | 01-1-SG-MSU Lorio PY02 | 36,377 | | | | 36,377 | | | | | | |
| Mississippi Department of Marine Resources | 15.614 | 01-006-SG-MSU Lorio | 34,635 | | | | 34,635 | | | | | | |
| Mississippi Department of Marine Resources | 15.614 | C-10 | -11,778 | | | | -11,778 | | | | | | |
| Mississippi Department of Marine Resources | 15.614 | S-00-5-AM-03-037 Seg 2-Lorio | 50,684 | | | | 50,684 | | | | | | |
| National Fish and Wildlife - Movement, Spawning and Habitat | 15.617 | Segment 17 | 24,211 | | | | | | | | | 24,211 | |
| Mississippi Dept of Marine Resources | 15.805 | C-01-2-AM-08-085 Lorio | -1,438 | | | | -1,438 | | | | | | |
| Mississippi Dept of Marine Resources | 15.805 | S-00-5-AM-03-037 Lorio | 9,184 | | | | 9,184 | | | | | | |
| Mississippi Dept of Marine Resources | 15.805 | S-01-5-AM-02-036 Lorio | -8,598 | | | | -8,598 | | | | | | |
| Mississippi Dept of Marine Resources | 15.805 | 99080771 | -7,891 | | | | -7,891 | | | | | | |
| Mississippi State University | 15.805 | N.A. | 12,960 | | | | | | | 12,960 | | | |
| USGS Grant | 15.807 | N.A. | 40 | | | | | | | 40 | | | |
| USGS Grant | 15.808 | USGS 01Crag0030 | 8,123 | | | | | | | 8,123 | | | |
| Texas Engineering & Experiment Station -Deepwater Gulf of Mexico Study | 15.809 | 59134-GO | 54,487 | | | | | | | | | 54,487 | |
| National Park Service - GIS Natchez Trace Parkway | 15.915 | 144PX557097 | 3 | | | | | | | | | 3 | |
| National Park Service | 15.921 | CA-5320-5-9050 | -15 | | | | -15 | | | | | | |
| Subtotal Pass-through Programs | | | 1,201,141 | 0 | 0 | 0 | 680,085 | 0 | 0 | 22,393 | 0 | 498,663 | 0 |
| Total Department of the Interior | | | 1,941,636 | 0 | 0 | 0 | 1,064,900 | 0 | 0 | 378,073 | 0 | 498,663 | 0 |
| U.S. Department of the Justice: | | | | | | | | | | | | | |
| Pass-through Programs From: | | | | | | | | | | | | | |
| MS Department Public Safety Planning -Multi-Systemic Delinquency | 16.540 | 9JP4122-1999(JF-FX-00) | 9,799 | | | | | | | | | 9,799 | |
| National Institute of Justice Research, Evaluation and Development Project Grants | 16.560 | N.A. | 170,851 | | | | | | | 94,007 | 76,844 | | |
| Mississippi Justice Statistical Analysis Center | 16.550 | N.A. | 46,098 | | | | | | | | | 46,098 | |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants | 16.580 | N.A. | 10,919 | | | | | | | 10,919 | | | |
| Mississippi Department of Public Safety Planning | 16.710 | 8NE4011 - Dunaway | 38,699 | | | | 38,699 | | | | | | |
| Total U.S. Department of the Justice | | | 276,366 | 0 | 0 | 0 | 38,699 | 0 | 0 | 104,926 | 76,844 | 55,897 | 0 |
| U.S. Department of Labor: | | | | | | | | | | | | | |
| Mississippi Devel Authority | 17.000 | | 726 | | | | 726 | | | | | | |
| Consultation Agreements | 17.504 | | 629,362 | | | | 629,362 | | | | | | |
| Total U.S. Department of Labor | | | 630,088 | 0 | 0 | 0 | 630,088 | 0 | 0 | 0 | 0 | 0 | 0 |
| U.S. Department of Transportation: | | | | | | | | | | | | | |
| USDOT DTRS56-00-T-001 | 20.000 | | 639,899 | | | | 639,899 | | | | | | |
| Dot-6000-099 | 20.000 | | 50,442 | | | | | | | 50,442 | | | |
| Air Transportation Centers of Excellence | 20.109 | | -22,501 | | | | -22,501 | | | | | | |

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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|--------------|----------|----------|------------------|----------|----------|------------------|---------------|------------------|-----------|
| Highway Planning and Construction | 20.205 | | 10,432 | | | | | | | 10,432 | | | |
| Subtotal Direct Programs | | | 678,272 | 0 | 0 | 0 | 617,398 | 0 | 0 | 60,874 | 0 | 0 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Keast and Hood | 20.000 | 00108 Barnes | 43,166 | | | | 43,166 | | | | | | |
| Purdue University | 20.000 | 570-0702-1 White | 14,570 | | | | 14,570 | | | | | | |
| Mississippi Forestry Comm | 20.000 | 02020158 Sloan | 12,596 | | | | 12,596 | | | | | | |
| ITT Industries, Inc | 20.000 | 1800394 Zhang | 6,830 | | | | 6,830 | | | | | | |
| Premier Research | 20.000 | 02100886 Landrum | 53,603 | | | | 53,603 | | | | | | |
| Ms Office of Highway Safety | 20.000 | 9-AL-401-1 | -213 | | | | -213 | | | | | | |
| Mississippi State University | 20.000 | N.A. | 43,609 | | | | | | | 43,609 | | | |
| Purdue University | 20.000 | 570-0699-01 White | -214 | | | | -214 | | | | | | |
| Mississippi Department of Transportation | 20.205 | 61-0137-02-145-00/103340 020000 | 63,228 | | | | 63,228 | | | | | | |
| Mississippi Department of Transportation | 20.205 | 79-9999-00-027-08 (Epps) | 40,647 | | | | 40,647 | | | | | | |
| Mississippi Department of Transportation | 20.205 | 79-0018-03-018-10 | -59 | | | | -59 | | | | | | |
| Mississippi Department of Public Safety Planning | 20.215 | 2-OP-401-1 Yr 9-Landrum | 72,510 | | | | 72,510 | | | | | | |
| Mississippi Department of Public Safety Planning | 20.218 | 1-OP-401-2 Landrum | 24,901 | | | | 24,901 | | | | | | |
| Mississippi Department of Public Safety Planning | 20.600 | 1-OP-401-3 McMillen | 43,394 | | | | 43,394 | | | | | | |
| Mississippi Department of Public Safety Planning | 20.600 | 1-OP-401-1 Yr 8 Landrum | 24,603 | | | | 24,603 | | | | | | |
| Mississippi Department of Public Safety Planning | 20.600 | 2-J9-401-1 Snow | 40,089 | | | | 40,089 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Couvil | 1,011 | | | | 1,011 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Couvil | 483 | | | | 483 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 | 93,098 | | | | 93,098 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Zhang | 360 | | | | 360 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Lemay | -1,270 | | | | -1,270 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Taylor | 27,522 | | | | 27,522 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Bowden | 23,868 | | | | 23,868 | | | | | | |
| University of Denver | 20.701 | DTRS98-G-0017 Parris | 2,066 | | | | 2,066 | | | | | | |
| Subtotal Pass-through Programs | | | 630,398 | 0 | 0 | 0 | 586,789 | 0 | 0 | 43,609 | 0 | 0 | 0 |
| Total U.S. Department of Transportation | | | 1,308,670 | 0 | 0 | 0 | 1,204,187 | 0 | 0 | 104,483 | 0 | 0 | 0 |
| National Aeronautics and Space Administration: | | | | | | | | | | | | | |
| Otolith-Canal Convergence in Vestibule - Direct Programs | 43.000 | | -6,294 | | | | | | | -6,294 | | | |
| Aerospace Education Services Program | 43.001 | | 5,478,670 | 2,799 | | | | | | 5,475,871 | | | |
| Technology Transfer | 43.002 | | 9,091,345 | | | | 7,872,351 | | | 76,465 | | 1,142,529 | |
| Subtotal Direct Programs | | | 14,563,721 | 2,799 | 0 | 0 | 7,872,351 | 0 | 0 | 5,552,336 | -6,294 | 1,142,529 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| University of Mississippi - Monitoring Cardiac Output | 43.000 | NCC5405 | 2,003 | | | | | | | 2,003 | | | |
| Baylor University/ NSBRI - Context Specificity and Other Approaches | 43.000 | NCC9-58-99 | 36,828 | | | | | | | 36,828 | | | |
| Mississippi State University - Visiting Scientist Program | 43.001 | N.A. | 400 | | | | | | | | | 400 | |
| Mississippi State University - Education Outreach Support | 43.002 | N.A. | 1,528 | | | | | | | | | 1,528 | |
| Mississippi State University - Outreach Support | 43.002 | SSC-137/NAS13-98033 | 142,488 | | | | | | | | | 142,488 | |
| Mississippi State University - SSC History Project | 43.002 | SSC-126/NAS13-98033 | 7,516 | | | | | | | | | 7,516 | |
| Mississippi State University - SSC Commercial Tech Support | 43.002 | SSC-134/NAS13-98033 | 30,720 | | | | | | | | | 30,720 | |
| Mississippi State University - Hydrographic Science Center | 43.002 | SSC-110/NAS13-98033 | 33,026 | | | | | | | | | 33,026 | |
| Mississippi State University - NRL Post Doc-Task 5 | 43.002 | SSC-97/NAS-98033 | 5,688 | | | | | | | | | 5,688 | |
| Mississippi State University - SSC History Project | 43.002 | SSC-77/NAS13-98033 | 28,852 | | | | | | | | | 28,852 | |
| Mississippi State University - NRL Post Doc-Task 6 | 43.002 | SSC-98/NAS13-98033 | 19,548 | | | | | | | | | 19,548 | |
| Mississippi State University - Bottom Sediment Sampling | 43.002 | SSC-105/NAS13-98033 | 25,864 | | | | | | | | | 25,864 | |
| Mississippi State University - Study of Pearl River Data | 43.002 | N.A. | 149 | | | | | | | | | 149 | |
| Mississippi State University - Spatial Information Tคโนโลยี Center | 43.002 | SSC-138/NAS13-98033 | 184,223 | | | | | | | | | 184,223 | |
| Mississippi State University - Ocean Modeling Support | 43.002 | NAS13-98033/SSC-125 | 7,808 | | | | | | | | | 7,808 | |
| Mississippi State University - Technology Transfer for Marketing | 43.002 | SSC-136/NAS13-98033 | 6,493 | | | | | | | | | 6,493 | |
| Mississippi State University - SSC's Office of Technical Tran | 43.002 | SSC-135/NAS13-98033 | 42,018 | | | | | | | | | 42,018 | |
| Mississippi State University-NGLI | 43.002 | SSC-128/NAS13-98033 | 4,925 | | | | | | | | | 4,925 | |
| Mississippi State University-Visiting Scientist Program | 43.002 | SSC-119/NAS13-98033 | 8,786 | | | | | | | | | 8,786 | |
| Mississippi State University-Modas Evaluation | 43.002 | SSC-43(NAS13-98033) | 4,292 | | | | | | | | | 4,292 | |
| Mississippi State University-CNMOG Media Prep | 43.002 | SSC-130/NAS13-98033 | 855 | | | | | | | | | 855 | |
| Mississippi State University-High Performance Visualization | 43.002 | SSC-122/NAS13-98033 | 37,311 | | | | | | | | | 37,311 | |
| Mississippi State University-Community Support for Tech | 43.002 | SSC-131/NAS13-98033 | 15,709 | | | | | | | | | 15,709 | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|-----|-----|-----|---------|--------|------|-----|--------|---------|-----------|
| | | | | | | | | | | | | | |
| Mississippi State University - NRL Post Doc-Task 7 | 43.002 | SSC-102/NAS13-98033 | 1,435 | | | | | | | | | 1,435 | |
| Mississippi State University - Sensor Technology Development | 43.002 | N.A. | 91,893 | | | | | | | | 91,893 | | |
| Mississippi State University-Separation of Euler Lagrange | 43.002 | SSC-141/NAS13-98033 | 48,640 | | | | | | | | | 48,640 | |
| Mississippi State University-Littoral Initiative | 43.002 | SSC-112/NAS13-98033 | 5,067 | | | | | | | | | 5,067 | |
| Mississippi State University-Benthic Foraminifer Assemblage | 43.002 | SSC-114/NAS13-98033 | 359 | | | | | | | | | 359 | |
| Mississippi State University-NDBC Program Management Support | 43.002 | N.A. | 40,548 | | | | | | | | | 40,548 | |
| University of AL-Birmingham | 43.002 | 00110284 | 67,180 | | | | 67,180 | | | | | | |
| University of Mississippi - Noninvasive Flow Measure Tech | 43.002 | 032/NCCS-574 | 30,065 | | | | | | | | | 30,065 | |
| Mississippi State University - Data Analysis of Pearl River | 43.002 | N.A. | 1 | | | | | | | | | 1 | |
| Pulton-Montgomery Comm. Center | 43.002 | 01-04-0316 | 72,852 | | | | 72,852 | | | | | | |
| University of Mississippi | 43.002 | 00-07-003 Arvik | 13,438 | | | | | 13,438 | | | | | |
| Cal. Tech/JPL | 43.002 | 1216827 Blalock | 6,956 | | | | | 6,956 | | | | | |
| State of Mississippi Board of Institutions of Higher Learning | 43.002 | Software Mgmt Prog FY01 | 9,872 | | | | | 9,872 | | | | | |
| University of Mississippi | 43.002 | Univ of MS/MSCI 00-07-007 Buckley | 788 | | | | | 788 | | | | | |
| University of Mississippi | 43.002 | 00-07-007 Fanguy | 4,083 | | | | | 4,083 | | | | | |
| University of Mississippi | 43.002 | 00-07-007 Dunsford | 3,897 | | | | | 3,897 | | | | | |
| University of Mississippi | 43.002 | 00-07-010 Plodinec | 17,594 | | | | | 17,594 | | | | | |
| Mississippi State University | 43.002 | N.A. | 622 | | | | | | | 622 | | | |
| State of Mississippi Board of Institutions of Higher Learning | 43.002 | N.A. | 729 | | | | | | | 729 | | | |
| Mississippi State University - Tech WF Development Models and Practice | 43.002 | 169/302996 | 173,895 | | | | | | | | | 173,895 | |
| JPL | 43.002 | 1202306 (Blalock) | 63,966 | | | | 63,966 | | | | | | |
| University of AL-Birmingham | 43.002 | 01030209 | 5,349 | | | | 5,349 | | | | | | |
| Boeing Company | 43.002 | KA0753 Blalock | 45 | | | | 45 | | | | | | |
| Mississippi State University-Modas Refinements | 43.002 | SSC-115/NAS13-98033 | 39 | | | | | | | | | 39 | |
| Mississippi State University-Data Synthesis for Northern Gulf | 43.002 | SSC-112/NAS13-98033 | 644 | | | | | | | | | 644 | |
| University of Mass/Amherst | 43.002 | 01005528920A0 | 33,235 | | | | 33,235 | | | | | | |
| University of Mississippi - Diagnostics Techniques | 43.002 | 011/NCCS-405 | 17,470 | | | | | | | | | 17,470 | |
| Mississippi State University - SSC MET on Site Support | 43.002 | 166/NAS13-564 | 100,930 | | | | | | | | | 100,930 | |
| Mississippi State University - Optical Characterization | 43.002 | 98033 | 1,041 | | | | | | | | | 1,041 | |
| Mississippi State University - Hydro Science Research Center | 43.002 | 01090731 | 501,984 | | | | | | | | | 501,984 | |
| Mississippi State University - Frequency Shallow Water Propagation | 43.002 | 146/NAS13 | 42,034 | | | | | | | | | 42,034 | |
| University of Mississippi - 3-D Rendering of Lidar & H/R | 43.002 | MSCI-01-05-056 | 230,112 | | | | | | | | | 230,112 | |
| Mississippi State University - NAVO Media Support | 43.002 | SSC-148 | 46,577 | | | | | | | | | 46,577 | |
| University of Mississippi - Online Geographic Information | 43.002 | MSCI101-06-058 | 16,066 | | | | | | | | | 16,066 | |
| University of Mississippi - Modeling Changes | 43.002 | MSCI-02-07-006 | 19,874 | | | | | | | | | 19,874 | |
| University of Mississippi - Bacteriological Quality of Water | 43.002 | MSCI-02-07-006 | 16,166 | | | | | | | | | 16,166 | |
| University of Mississippi - Neural Networks | 43.002 | MSCI-02-08-013 | 31,270 | | | | | | | | | 31,270 | |
| Mississippi State University - Modas Refinements | 43.002 | SSC-151 | 61,288 | | | | | | | | | 61,288 | |
| University of Mississippi - Satellite Image Processing | 43.002 | MSCI-02-09-023 | 62,069 | | | | | | | | | 62,069 | |
| Mississippi State University - Intraannual and Interannual Trend | 43.002 | SSC-155 | 5,100 | | | | | | | | | 5,100 | |
| Mississippi State University - Tracer Experiment with Ncom | 43.002 | SSC-153 | 50,971 | | | | | | | | | 50,971 | |
| Mississippi State University - Image Analysis Support | 43.002 | 157PD#302984 | 12,970 | | | | | | | | | 12,970 | |
| University of Mississippi | 43.002 | MSCI 01-10-013 Shaw | 41,708 | | | | 41,708 | | | | | | |
| State of Mississippi - Board of Institutions of Higher Learning | 43.002 | 02020108 Howell MSCI FY02 | 61,154 | | | | 61,154 | | | | | | |
| Mississippi State University - Intellectual Property: Fuel Use | 43.002 | 164/NAS13 | 71,560 | | | | | | | | | 71,560 | |
| Mississippi State University - Outreach and Leads Management | 43.002 | 165/NAS13 | 114,765 | | | | | | | | | 114,765 | |
| Mississippi State University - High Spatial Satellite Imagery | 43.002 | 167/302994 | 22,601 | | | | | | | | | 22,601 | |
| University of Virginia | 43.002 | GP10061-117106 | 4,055 | | | | 4,055 | | | | | | |
| Mississippi State University - CNMOC Science and Technology Support | 43.002 | N.A. | 66,998 | | | | | | | | | 66,998 | |
| Mississippi State University - Visualization of Cityscapes | 43.002 | MSCI-02-01-075 | 6,247 | | | | | | | | | 6,247 | |
| Mississippi State University - Office of Technology Trans Support | 43.002 | 171/302998 | 37,154 | | | | | | | | | 37,154 | |
| Mississippi State University - NAVO Media Support | 43.002 | 172/302999 | 23,104 | | | | | | | | | 23,104 | |
| Mississippi State University - SBIR/STTR Program Manager's Meeting | 43.002 | SSC-170 | 1,005 | | | | | | | | | 1,005 | |
| Mississippi State University - GCEIC ROI | 43.002 | 178/301805 | 2,620 | | | | | | | | | 2,620 | |
| University of Mississippi - MSCI-FFD | 43.002 | 01-06-063 | 95,170 | | | | | | | | | 95,170 | |
| University of Mississippi | 43.002 | MSCI 02-07-007 Dunsford | 8,000 | | | | 8,000 | | | | | | |
| University of New Orleans | 43.002 | 58404-S1 | 158,907 | | | | 158,907 | | | | | | |
| University of Mississippi | 43.002 | MSCI 00-09-016 Evans | 38,757 | | | | 38,757 | | | | | | |
| Global Aircraft Corp | 43.002 | #95-4-648 | 23,613 | | | | 23,613 | | | | | | |
| University of New Orleans | 43.002 | 58404-S2 Sulliv | 51,955 | | | | 51,955 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|--------------|----------|------------------|------------------|----------|----------|------------------|----------------|------------------|-----------|
| University of Mississippi | 43.002 | MSCI 02-12-063 Thomasson | 49,211 | | | | 49,211 | | | | | | |
| University of AL-Birmingham | 43.002 | PO 566245 | 14 | | | | 14 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-005 Arvik | 48,970 | | | | 48,970 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-011 Fitzpat. | 171,963 | | | | 171,963 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-007 Shaw/Mass | 22,179 | | | | 22,179 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-007 - Fangny | 21,430 | | | | 21,430 | | | | | | |
| University of Mississippi | 43.002 | MSCI 00-07-007 Varco | -7 | | | | -7 | | | | | | |
| University of Mississippi | 43.002 | MSCI 01-10-014 Parrish | -166 | | | | -166 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-007 Kelly | 22,123 | | | | 22,123 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-010 Shankle | 259,604 | | | | 259,604 | | | | | | |
| University of Mississippi | 43.002 | MSCI 02-07-007 Varco | 22,193 | | | | 22,193 | | | | | | |
| University of Mississippi | 43.002 | MSCI 01-05-055 King | 420,000 | | | | 420,000 | | | | | | |
| Lockheed Martin | 43.002 | A261360 Young | 86,716 | | | | 86,716 | | | | | | |
| Subtotal Pass-through Programs | | | 4,509,747 | 0 | 0 | 0 | 1,811,634 | 0 | 0 | 1,351 | 130,724 | 2,566,038 | 0 |
| Total National Aeronautics and Space Administration | | | 19,073,468 | 2,799 | 0 | 0 | 9,683,985 | 0 | 0 | 5,553,687 | 124,430 | 3,708,567 | 0 |
| National Foundation on the Arts and the Humanities: | | | | | | | | | | | | | |
| Promotion of the Arts-Grants to Organizations and Individuals | 45.024 | | 2,994 | | | | | | | | | 2,994 | |
| Promotion of the Humanities - Research | 45.161 | | 67,345 | | | | | | | 19,025 | | 48,320 | |
| Subtotal Direct Programs | | | 70,339 | 0 | 0 | 0 | 0 | 0 | 0 | 19,025 | 0 | 51,314 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Mississippi Humanities Council | 45.129 | MHC 2400 | 559 | | | | | | | 559 | | | |
| Mississippi Humanities Council | 45.129 | MHC2406 | 3,741 | | | | 3,741 | | | | | | |
| Mississippi Humanities Council -American Lynching | 45.129 | MHC-2448 | 773 | | | | | | | | | 773 | |
| University of Mississippi | 45.161 | 00-06-069 O'Hear | 10,464 | | | | 10,464 | | | | | | |
| Subtotal Pass-through Programs | | | 15,537 | 0 | 0 | 0 | 14,205 | 0 | 0 | 559 | 0 | 773 | 0 |
| Total National Foundation on the Arts and the Humanities | | | 85,876 | 0 | 0 | 0 | 14,205 | 0 | 0 | 19,584 | 0 | 52,087 | 0 |
| National Science Foundation: | | | | | | | | | | | | | |
| Functional Anatomy of the Auditory System | 47.000 | | 26,814 | | | | | | | | 26,814 | | |
| NSF ATOC Project ecc-8907070 | 47.000 | | 31,684 | | | | 31,684 | | | | | | |
| Engineering Grants | 47.041 | | 3,015,362 | | | | 2,870,095 | | | 82,592 | | 62,675 | |
| Mathematical and Physical Sciences | 47.049 | | 1,204,189 | | | | 272,821 | | | 386,491 | | 544,877 | |
| Geosciences | 47.050 | | 70,913 | | | | | | | 9,248 | | 61,665 | |
| Computer and Information Science and Engineering | 47.070 | | 1,973,293 | | | | 1,973,293 | | | | | | |
| Biological Sciences | 47.074 | | 1,381,443 | | | | 260,795 | | | 646,213 | 141,437 | 332,998 | |
| Social, Behavioral, and Economic Sciences | 47.075 | | 66,344 | | | | | | | | | 66,344 | |
| Education and Human Resources | 47.076 | | 4,592,736 | | | 1,966,248 | 1,626,675 | | | 476,186 | 391,864 | 131,763 | |
| Polar Programs | 47.078 | | 7,078 | | | | 7,078 | | | | | | |
| Subtotal Direct Programs | | | 12,369,856 | 0 | 0 | 1,966,248 | 7,042,441 | 0 | 0 | 1,600,730 | 560,115 | 1,200,322 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Arizona State University - Evolutionary Ecology of Disease | 47.000 | N.A. | 56,929 | | | | | | | | 56,929 | | |
| Jackson State University - Electrochemical Biosensors Base | 47.000 | N.A. | 34,195 | | | | | | | | 34,195 | | |
| Mississippi State University - Epscor Campus Strengthening | 47.000 | N.A. | 12,076 | | | | | | | | 12,076 | | |
| National Academy of Sciences - Mechanisms of Nucleolar Assembly | 47.000 | INT0002341 | 6,251 | | | | | | | | 6,251 | | |
| MPI Software Technology, Inc. | 47.000 | 00040052 Bangalore | 113,897 | | | | 113,897 | | | | | | |
| MPI Software Technology, Inc. | 47.000 | 00-07-0541 | 60,670 | | | | 60,670 | | | | | | |
| Florida A & M University | 47.000 | PO # 395524 | 22,889 | | | | 22,889 | | | | | | |
| University of Louisville - Synaptic Organization | 47.000 | IBN-013-054 | 5,462 | | | | | | | | 5,462 | | |
| Arizona State University - Engineering Grants | 47.041 | 02-042 | 10,620 | | | 10,620 | | | | | | | |
| University of Florida | 47.041 | PO 413731 Reese | -1,066 | | | | -1,066 | | | | | | |
| Mississippi State University - NSF EPSCOR | 47.049 | N.A. | 24,255 | | | | | | | 24,255 | | | |
| Skidaway Institute of Oceanography - A Synthesis & Modeling Project | 47.049 | 137/004011 | 10,132 | | | | | | | | | 10,132 | |
| University of Mississippi - Delta Rural Systemic Initiative | 47.049 | ESR-9700041 | 109,043 | | | | | | | | | 109,043 | |
| University of Mississippi | 47.049 | HRD9978889 | 100,356 | | | 100,356 | | | | | | | |
| Rensselaer Polytech | 47.049 | A11197 Novotny | 5,166 | | | | 5,166 | | | | | | |
| Eastern Michigan University - Mechanical & Spectroscopic Properties | 47.049 | N.A. | 19,943 | | | | | | | | | 19,943 | |
| University of Southern Mississippi | 47.050 | N.A. | 18,005 | | | 18,005 | | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|-----|-----|-----------|-----------|-----|------|-----------|---------|-----------|-----------|
| Texas A & M - Leg 182-Great Australian Bight | 47.050 | 182-F001007 | 812 | | | | | | | | | 812 | |
| Purdue University | 47.070 | 501-0563-4 Mareum | 28,391 | | | | 28,391 | | | | | | |
| University CA-San Diego | 47.070 | 10195430 Meyer | 64,065 | | | | 64,065 | | | | | | |
| Cornell University | 47.070 | 38002-6387 Soni | 454,404 | | | | 454,404 | | | | | | |
| Jackson State University - AMP Site Component | 47.071 | HRD-9623750 | 21,650 | | | | | | | | | 21,650 | |
| Mississippi State University-3rd International Workshop-Plant B | 47.074 | 99-01-0072-02 | 1,130 | | | | | | | | | 1,130 | |
| Mississippi State University - Gene Regulation | 47.074 | 99-01-0072-02 | 5,805 | | | | | | | | | 5,805 | |
| UNC/Greensboro | 47.075 | 000031-5 Shaffer | 3,601 | | | | 3,601 | | | | | | |
| Mississippi State University - Wombat Powder | 47.076 | 99-01-0072-13 | 4,832 | | | | | | | | | 4,832 | |
| Mississippi State University - Campus Strengthening | 47.076 | 99-01-0072-01 | 20,685 | | | | | | | | | 20,685 | |
| Mississippi State University - Education and Human Resources | 47.076 | N.A. | 74,186 | | | 74,186 | | | | | | | |
| University of Mississippi | 47.076 | 00-10-019 Person | 19,849 | | | | 19,849 | | | | | | |
| Mississippi State University - Nanostructure Silicate Systems -A | 47.076 | 02-01-0067-6 | 8,078 | | | | | | | | | 8,078 | |
| Mississippi State University - Nanostructure Silicate Systems -B | 47.076 | 02-01-0067-6 | 6,810 | | | | | | | | | 6,810 | |
| University of South Carolina | 47.076 | 99-530 | 10,037 | | | | 10,037 | | | | | | |
| Mississippi State University - Protein Structure and Localization | 47.076 | 02-01-0067-7 | 36,155 | | | | | | | | | 36,155 | |
| Mississippi State University - Gene Regulation | 47.076 | 99-01-0072-02 | 271,973 | | | | | | | | | 271,973 | |
| University of California - Education and Human Resources | 47.076 | N.A. | 4,596 | | | 4,596 | | | | | | | |
| Mississippi State University - Novel Conducting Polymers | 47.077 | 99-01-0072-03 | 15,244 | | | | | | | | | 15,244 | |
| University of Mississippi Medical Center-Novet Network Forming Biodegradable | 47.077 | EPS-0083128 | 83,167 | | | | | | | | | 83,167 | |
| Mississippi Medical Center - Novel Networking Forming Biodegrade | 47.077 | N.A. | 115,048 | | | | | | | | | 115,048 | |
| University of Mississippi - Delta Rural Systemic Initiative | 47.077 | 9700041 | 19,329 | | | | | | | | | 19,329 | |
| Natural History Museum of Los Angeles County - Biotic Surveys and Inventions | 47.077 | 9972100/DEB | 10,309 | | | | | | | | | 10,309 | |
| University of Alaska-Circulation in the Arctic Ocean | 47.078 | UAF00-0080/PO#EP100 | 15,859 | | | | | | | | | 15,859 | |
| Virginia Institute of Marine Science - IVARS | 47.078 | 514702/1247 | 11,159 | | | | | | | | | 11,159 | |
| Subtotal Pass-through Programs | | | 1,877,339 | 0 | 0 | 207,763 | 781,903 | 0 | 0 | 24,255 | 114,913 | 748,505 | 0 |
| Total National Science Foundation | | | 14,247,195 | 0 | 0 | 2,174,011 | 7,824,344 | 0 | 0 | 1,624,985 | 675,028 | 1,948,827 | 0 |
| Tennessee Valley Authority: | | | | | | | | | | | | | |
| TVA Environmental Research and Services | 62.001 | | 173,450 | | | | 173,450 | | | | | | |
| Total Tennessee Valley Authority | | | 173,450 | 0 | 0 | 0 | 173,450 | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterans Administration: | | | | | | | | | | | | | |
| VA Medical Center - Mental Illness Research and Education | 64.000 | | 43,215 | | | | | | | | 43,215 | | |
| Total Veterans Administration | | | 43,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,215 | 0 | 0 |
| Environmental Protection Agency: | | | | | | | | | | | | | |
| EPA 7W-3723-NAEX Chambers | 66.000 | | 4,314 | | | | 4,314 | | | | | | |
| Water Quality Management Planning | 66.454 | | 5,354 | | | | | | | | | 5,354 | |
| Water Quality Cooperative Agreements | 66.463 | | -84 | | | | -84 | | | | | | |
| Environmental Protection - Consolidated Research | 66.500 | | 543,314 | | | | 46,648 | | | 302,953 | | 193,713 | |
| Training and Fellowships for the Environmental Protection Agency | 66.507 | | 117,882 | | | | 117,882 | | | | | | |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | | 785,657 | | | | 638,562 | | | | | 147,095 | |
| Children's Health Protection | 66.609 | | 7,398 | | | | | | | | | 7,398 | |
| Subtotal Direct Programs | | | 1,463,835 | 0 | 0 | 0 | 807,322 | 0 | 0 | 302,953 | 0 | 353,560 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Bonner | 25,641 | | | | 25,641 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Hite | 27,563 | | | | 27,563 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Thaxton | 3,512 | | | | 3,512 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Thaxton Cont | 15,351 | | | | 15,351 | | | | | | |
| Mississippi Department of Environmental Quality | 66.000 | 59121153 Ballweber | -651 | | | | -651 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Jamil Thaxton | 15,371 | | | | 15,371 | | | | | | |
| Central MS R C & Council | 66.000 | 00060462 | 42,309 | | | | 42,309 | | | | | | |
| NCSU | 66.000 | 545897-99-03 Goatley | 13,304 | | | | 13,304 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Withers | 7,817 | | | | 7,817 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Jamil | 11,305 | | | | 11,305 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Harkess | 11,560 | | | | 11,560 | | | | | | |

State of Mississippi Institutions of Higher Learning
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-----|-----|--------|-----------|-----|------|-----------|------|---------|-----------|
| SW MS RC & D | 66.000 | 00060462 Borazjani | 9,040 | | | | 9,040 | | | | | | |
| Mississippi Department of Environmental Quality | 66.000 | MDEQ-01-FP-001MSU Haddleston | 106,812 | | | | 106,812 | | | | | | |
| Tetra Tech, Inc | 66.000 | 211302090806 Martin | 29,758 | | | | 29,758 | | | | | | |
| Mississippi Dept of Environmental Quality - Monitoring the Gulf | 66.149 | 002USM/GCR | 71,684 | | | | | | | | | 71,684 | |
| Mississippi Department Environmental Quality-Beach Monitoring | 66.419 | MX-98687-99 | 40,346 | | | | | | | | | 40,346 | |
| Salton Sea Science Authority Role of Tilapia Feeding Ecology | 66.419 | EPA#A-98013 | 6,595 | | | | | | | | | 6,595 | |
| Mississippi Department Environmental Quality-St. Louis Bay Watershed | 66.419 | MDEQ-01-FP-001USM | 78,351 | | | | | | | | | 78,351 | |
| Mississippi Dept of Environmental Quality - Beach Monitoring V | 66.419 | 000USM/GCRL | 51,607 | | | | | | | | | 51,607 | |
| Mississippi Dept of Environmental Quality - Sediment Toxicity Analysis | 66.419 | 0005USM/GCRL | 15,117 | | | | | | | | | 15,117 | |
| Mobile Bay Nep | 66.456 | N.A. | 3,743 | | | | | | | 3,743 | | | |
| Florida Department of Environmental Protection - Nearshore Marine & Estuarine Gammaridean | 66.463 | WM724 | 19,396 | | | | | | | | | 19,396 | |
| Florida Dept of Environmental Protection - Guide Estuarine and Marine Tanai | 66.463 | WM828 | 8,113 | | | | | | | | | 8,113 | |
| GCHSRC | 66.500 | 019MSU2706 Zappi | 13,932 | | | | 13,932 | | | | | | |
| GCHSRC | 66.500 | 118MSU3622 Zappi | -3,761 | | | | -3,761 | | | | | | |
| Florida State Fish & Wildlife Commission-Ecohab | 66.606 | PO# S-7701-615172 | 27,519 | | | | | | | | | 27,519 | |
| GCHSRC | 66.606 | GCHSRC 069MSU0761 Zappi | 29,227 | | | | 29,227 | | | | | | |
| GCHSRC | 66.606 | GCHSRC 051MSU2777 Jefcoat | 2,547 | | | | | | | | | | |
| Mississippi Department of Environmental Quality | 66.606 | MDEQ/Forestry Demo Prog | 30,147 | | | | | | | | | | |
| GCHSRC | 66.606 | GCHSRC 069MSU0777 Jefcoat | 2,151 | | | | 2,151 | | | | | | |
| GCHSRC | 66.606 | GCHSRC 051MSU2761 Zappi | 23,340 | | | | 23,340 | | | | | | |
| Subtotal Pass-through Programs | | | 738,746 | 0 | 0 | 0 | 416,275 | 0 | 0 | 3,743 | 0 | 318,728 | 0 |
| Total Environmental Protection Agency | | | 2,202,581 | 0 | 0 | 0 | 1,223,597 | 0 | 0 | 306,696 | 0 | 672,288 | 0 |
| Department of Energy: | | | | | | | | | | | | | |
| Office of Energy Research Financial Assistance Program | 81.049 | | 1,090,106 | | | 9,592 | 903,963 | | | 116,144 | | 60,407 | |
| Department of Energy | 81.059 | | 734,931 | | | | | | | 734,931 | | | |
| Dept of Energy DE-FG05-95ER40939 | 81.077 | | 476,388 | | | | 476,388 | | | | | | |
| Fossil Energy Research and Development | 81.089 | | 606,148 | | | | | | | 606,148 | | | |
| US DOE DE-FC26-98FT40395 | 81.102 | | 5,922,513 | | | | 5,922,513 | | | | | | |
| Innovative Co-Polymer Systems | 81.104 | | 370,616 | | | | | | | | | 370,616 | |
| Conservation Research and Development | 81.086 | | 43,164 | | | | 43,164 | | | | | | |
| Subtotal Direct Programs | | | 9,243,866 | 0 | 0 | 9,592 | 7,346,028 | 0 | 0 | 1,457,223 | 0 | 431,023 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Lockheed Martin Idaho Tech | 81.000 | Yr. 2 K98-178735 | -452 | | | | -452 | | | | | | |
| Mississippi Ethanol | 81.000 | XCO-P-30036-01 Zappi | 7,380 | | | | 7,380 | | | | | | |
| Energy Research Co | 81.000 | 01-01-0054 Singh | 67,845 | | | | 67,845 | | | | | | |
| Mississippi Ethanol | 81.000 | XCO-P-30036-01 Ramsey | 1,333 | | | | 1,333 | | | | | | |
| RIC, LLC | 81.000 | RIC-AVS-00-02-09 Ramsey | 318,686 | | | | 318,686 | | | | | | |
| ORAU | 81.000 | 02121106 Kim | -3,234 | | | | -3,234 | | | | | | |
| Washington State University | 81.000 | G001112 OGDR 10907 | 40,448 | | | | 40,448 | | | | | | |
| University of Wisconsin - Molecular Basis for Metabolic | 81.000 | DEFG0301ER63232 | 15,940 | | | | | | | 15,940 | | | |
| University of Michigan | 81.000 | Berry F006909 | 1,199 | | | | 1,199 | | | | | | |
| CORRIM | 81.000 | 106 West | 12,947 | | | | 12,947 | | | | | | |
| University of Mississippi | 81.000 | 300211839E Rogers | 25,607 | | | | 25,607 | | | | | | |
| ORAU | 81.000 | 01090696 Willard | 10,000 | | | | 10,000 | | | | | | |
| Inst of Paper Sci & Tech | 81.000 | 02030260 | 737 | | | | 737 | | | | | | |
| UT-Battelle LLC | 81.000 | 4000014453 | 94,878 | | | | 94,878 | | | | | | |
| Tulane University | 81.000 | TUL-063-98/99 Reddy | 100,020 | | | | 100,020 | | | | | | |
| University of Mississippi | 81.000 | 02-11-56 Rogers | 47,917 | | | | 47,917 | | | | | | |
| ADA Technologies | 81.000 | 01-346S Singh | 22,556 | | | | 22,556 | | | | | | |
| Mississippi Department of Economic and Community Development | 81.041 | GT99-011-001 (BK Hodge) | 11,000 | | | | 11,000 | | | | | | |
| Mississippi State University - Office of Science Financial Assistance Program | 81.049 | N.A. | 82,900 | | | 82,900 | | | | | | | |
| University of Georgia | 81.049 | N.A. | 32,905 | | | 32,905 | | | | | | | |
| Clark-Atlanta University | 81.049 | N.A. | 60,720 | | | 60,720 | | | | | | | |
| Perni Lab | 81.049 | N.A. | 97,541 | | | | | | | 97,541 | | | |
| Livermore - Office of Science Financial Assistance Programs | 81.049 | N.A. | 60,451 | | | 60,451 | | | | | | | |
| Oak Ridge Assoc Universities - Polymer/Ferroelectric Liquid Crystal Composite | 81.049 | NA | 5,993 | | | | | | | | | 5,993 | |
| Oak Ridge Assoc Universities - Cytolytic Toxin CYT1A | 81.049 | NA | 6,817 | | | | | | | | | 6,817 | |
| UCSC | 81.049 | DE-FC01-97EE41319 Hodge | 24,990 | | | | 24,990 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MLW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-----|-----|---------|-----------|-----|------|-----------|--------|---------|-----------|
| University of Mississippi-Acoustic Monitoring/Gas Hydration | 81.059 | UM#300211844E | 14,164 | | | | | | | | | 14,164 | |
| University of Mississippi - Water Flow Monitoring | 81.059 | 300211838E | 29,369 | | | | | | | | | 29,369 | |
| University of Mississippi - Multibeam Workshop Logistics | 81.059 | N.A. | 10,000 | | | | | | | | | 10,000 | |
| Inst of Paper Science & Tech | 81.077 | DE-FC07-96ID13439 | 5,303 | | | | 5,303 | | | | | | |
| Argonne National Lab | 81.077 | N.A. | 34,405 | | | | | | | 34,405 | | | |
| Energy Research Co | 81.077 | Energy Research Co 00-03-187 Singh | -8,830 | | | | -8,830 | | | | | | |
| Mississippi Ethanol | 81.077 | MS Ethanol XC0-P-30036-01 Brown | 1,292 | | | | 1,292 | | | | | | |
| Lockheed Martin | 81.077 | 4000000751 Lindner | 404 | | | | 404 | | | | | | |
| UC-LANL | 81.077 | UC-LANL 10605-001-00-35 Skjellum | 86,163 | | | | 86,163 | | | | | | |
| Rutgers-IAC/Dept of Energy | 81.077 | N.A. | 158,704 | | | | 158,704 | | | | | | |
| Argonne National Lab | 81.077 | 982392401 | 56,996 | | | | 56,996 | | | | | | |
| Institute of Paper Science and Technology | 81.077 | Institute of Paper Science and Technology | 1,650 | | | | 1,650 | | | | | | |
| Lockheed Martin/Desiccant Tech Resr | 81.077 | Lockheed Martin/Desiccant Tech Resr 19X | 13,240 | | | | 13,240 | | | | | | |
| Mississippi State University-Waste Biomass to Fuels(A) | 81.079 | 00-07-0566-01 | 108,424 | | | | | | | | | 108,424 | |
| Mississippi State University-Waste Biomass to Fuels(B) | 81.079 | 00-07-0566-01 | 48,585 | | | | | | | | | 48,585 | |
| Auburn University - Carbon and Nutrient Flow | 81.086 | USM | 11,223 | | | | | | | | | 11,223 | |
| University of Alabama | 81.089 | 00-023 Brown | 71,279 | | | | 71,279 | | | | | | |
| University of Alabama | 81.089 | 00-023 Lynch | 22,545 | | | | 22,545 | | | | | | |
| Clemson University | 81.089 | 99-01-SR076 Hodge | 94,840 | | | | 94,840 | | | | | | |
| Hughes Eastern Corp | 81.501 | 92-3-268 (Bio-Sci) | 3,021 | | | | 3,021 | | | | | | |
| Hughes Eastern Corp | 81.501 | #92-3-268 | -60 | | | | -60 | | | | | | |
| Subtotal Pass-through Programs | | | 1,909,841 | 0 | 0 | 236,976 | 1,290,404 | 0 | 0 | 131,946 | 15,940 | 234,575 | 0 |
| Total Department of Energy | | | 11,153,707 | 0 | 0 | 246,568 | 8,636,432 | 0 | 0 | 1,589,169 | 15,940 | 665,598 | 0 |
| U.S. Department of Education: | | | | | | | | | | | | | |
| International- Overseas-Faculty Research Abroad | 84.019 | | 15,253 | | | | | | | 15,253 | | | |
| National Institute on Disability and Rehabilitation Research | 84.133 | | 455,389 | | | | 455,389 | | | | | | |
| Safe and Drug Free Schools and Communities - National Programs | 84.184 | | 128,230 | | | | 128,230 | | | | | | |
| Expanding Appropriate Assessment/Instruction | 84.215 | | 3,274 | | | | | | | | | 3,274 | |
| Special Ed. - Personnel Preparation to Improve Services and Results for Children w/Disabilities | 84.325 | | 159,258 | | | | 159,258 | | | | | | |
| MS Future Teachers Technology Project | 84.342 | | 264,115 | | | | | | | | | 264,115 | |
| Subtotal Direct Programs | | | 1,025,519 | 0 | 0 | 0 | 742,877 | 0 | 0 | 15,253 | 0 | 267,389 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Department of Education | 84.000 | De-Fg07-01Er6328 | 5,645 | | | | | | | 5,645 | | | |
| Commonwealth of Virginia | 84.000 | 02-04-0347-01 | 7,649 | | | | 7,649 | | | | | | |
| DTI Associates, Inc | 84.000 | 02030240 | 15,025 | | | | 15,025 | | | | | | |
| Starkville Public School | 84.000 | 00120384 | 21,057 | | | | 21,057 | | | | | | |
| TX Comm ... Blind | 84.000 | 318-01-026 Mod 1 | 11,350 | | | | 11,350 | | | | | | |
| State of Missouri | 84.000 | SS01240 Amend 4 | 5,344 | | | | 5,344 | | | | | | |
| Alabama ST Dept Rehab Serv | 84.000 | C2087082 | 3,684 | | | | 3,684 | | | | | | |
| IHL 02020106 America Reads MS FY02 | 84.000 | 02020106 America Reads MS FY02 | 205,945 | | | | 205,945 | | | | | | |
| Commonwealth of VA 01-03-0254 FY01 | 84.000 | 01-03-0254 FY01 | 7,314 | | | | 7,314 | | | | | | |
| University of Hawaii Z524419 Lefebvre | 84.000 | Z524419 Lefebvre | 953 | | | | 953 | | | | | | |
| MAET | 84.000 | 01030241 Boling FY01 | 31,269 | | | | 31,269 | | | | | | |
| Center for Civic Ed | 84.000 | 02121044 | 11,198 | | | | 11,198 | | | | | | |
| TX Comm for the Blind 318-01-026 | 84.000 | 318-01-026 | 6,492 | | | | 6,492 | | | | | | |
| AL Dept of Rehab. Serv. C10870047 | 84.000 | C10870047 | 2,235 | | | | 2,235 | | | | | | |
| New Jersey | 84.000 | 0012043401 Moore | 12,485 | | | | 12,485 | | | | | | |
| State of Mississippi - Board of Institutions of Higher Learning | 84.000 | 2000-54E Freeman TR3 | 5,685 | | | | 5,685 | | | | | | |
| Commonwealth of Mass. | 84.000 | FY99 SCMCB40001123059 | 11,355 | | | | 11,355 | | | | | | |
| Commonwealth of VA | 84.000 | 00-02-0106 | -314 | | | | -314 | | | | | | |
| State of Arkansas 0022145 Cavanaugh | 84.000 | 0022145 Cavanaugh | 11,198 | | | | 11,198 | | | | | | |
| Oklahoma DRS | 84.000 | X007680 Maxson | 9,465 | | | | 9,465 | | | | | | |
| Physitron, Inc | 84.000 | 2016 Henley | -70 | | | | -70 | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.000 | 00-653-1100-006 Prese | 5,643 | | | | 5,643 | | | | | | |
| New Jersey | 84.000 | 0112101701 Moore | 9,737 | | | | 9,737 | | | | | | |
| IHL - America Reads - MS FY01 | 84.000 | MS FY01 | 14,456 | | | | 14,456 | | | | | | |
| Howard University | 84.133 | 633055-166234 Cavanaugh | 33,732 | | | | 33,732 | | | | | | |
| State of Georgia | 84.177 | 72100-706-02 Moore | 8,042 | | | | 8,042 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MLJW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|---------|-----|------------|-----------|------|------|-----------|------------|---------|-----------|
| State of Georgia | 84.177 | 427-93-11478 Moore | 4,070 | | | | 4,070 | | | | | | |
| Tupelo PSD-CREATE - Hare | 84.303 | N.A. | 15,372 | | | | 15,372 | | | | | | |
| NCEE | 84.304 | NCEE 01050421 Grimes | 7,077 | | | | 7,077 | | | | | | |
| Mississippi Department of Education | 84.527 | 02/3201/4262/B920/004 Grace | 82,616 | | | | 82,616 | | | | | | |
| Subtotal Pass-through Programs | | | 565,709 | 0 | 0 | 0 | 560,064 | 0 | 0 | 5,645 | 0 | 0 | 0 |
| Total U.S. Department of Education | | | 1,591,228 | 0 | 0 | 0 | 1,302,941 | 0 | 0 | 20,898 | 0 | 267,389 | 0 |
| U.S. Agency for International Development: | | | | | | | | | | | | | |
| USAID/IFDC | 02.000 | | 3,239 | | | | | | | 3,239 | | | |
| IFDC - 014400/99 Boscarenio | 02.000 | | -16,253 | | | | -16,253 | | | | | | |
| Association Liaison Office - 98-09-0836 | 02.000 | | -1,157 | | | | -1,157 | | | | | | |
| Total U.S. Agency for International Development | | | -14,171 | 0 | 0 | 0 | -17,410 | 0 | 0 | 3,239 | 0 | 0 | 0 |
| U.S. Department of Health and Human Services: | | | | | | | | | | | | | |
| Public Health Service - I | 93.000 | | 4,676,223 | | | | | | | 4,676,223 | | | |
| Public Health Service - II | 93.000 | | 5,830,134 | | | | | | | 5,830,134 | | | |
| Atherosclerosis Risk in Communities Study - ARIC | 93.000 | | 317,447 | | | | | | | 317,447 | | | |
| National Institutes of Health (Contract) - Effects of D1 Antagonists in the VTA | 93.000 | | 38 | | | | | | | 38 | | | |
| National Institutes of Health (Contract) - Jackson Heart Study | 93.000 | | 3,221,676 | | | | | | | 3,221,676 | | | |
| National Institutes of Health - Pediatric Hydroxyurea Phase III Clinical Trial | 93.000 | | 23,311 | | | | | | | 23,311 | | | |
| Food and Drug Administration | 93.000 | | 93,334 | | | | | | | 93,334 | | | |
| Food and Drug Administration - Research - Fd-U-002071-01 | 93.103 | | 269,698 | | | | | | | 269,698 | | | |
| Minority International Research Training Grant in the Biomedical and Behavioral Sciences | 93.106 | | 117,943 | 117,943 | | | | | | | | | |
| Biological Response to Environmental Health Hazards | 93.113 | | 118,344 | | | | 98,703 | | | 19,641 | | | |
| NIEHS Hazardous Waste Worker Health and Safety Training | 93.142 | | 31,713 | | | 31,713 | | | | | | | |
| Rural Health Research Centers | 93.155 | | 1,251,490 | | | | 1,251,490 | | | | | | |
| Research Related to Deafness and Communication Disorders | 93.173 | | 131,713 | | | | | | | 131,713 | | | |
| Nursing Education-Opportunities for Individuals from Disadvantaged Backgrounds | 93.178 | | 75,515 | 75,515 | | | | | | | | | |
| Ginkgo Biloba Neuroprotection | 93.213 | | 72,907 | | | | | | | | | 72,907 | |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | | 168,075 | | | | 168,075 | | | | | | |
| Mental Health Research Grants | 93.242 | | 287,574 | | | 150,418 | | | | 49,849 | | 87,307 | |
| Occupational Safety and Health Research Grants | 93.262 | | 210 | 210 | | | | | | | | | |
| Alcohol Research Programs | 93.273 | | 20,865 | | | | 20,865 | | | | | | |
| Drug Abuse Research Programs | 93.279 | | 1,252,526 | | | 397,628 | 78,698 | | | 776,200 | | | |
| Measure of Sleep in Children | 93.282 | | 6,608 | | | | | | | | | 6,608 | |
| Center for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | | 6,417,749 | | | 528,199 | | | | 5,889,550 | | | |
| Comparative Medicine | 93.306 | | 13,102 | | | | 13,102 | | | | | | |
| Minority Biomedical Research Support | 93.375 | | 1,146,898 | 434,353 | | 712,545 | | | | | | | |
| Research Infrastructure | 93.389 | | 1,810,713 | | | 1,162,501 | | | | | | 648,212 | |
| Academic Research Enhancement Award | 93.390 | | 34,624 | | | | 34,624 | | | | | | |
| Cancer Treatment Research | 93.395 | | 842 | | | | | | | 842 | | | |
| Child Welfare Services Training Grants | 93.648 | | 76,075 | | | 76,075 | | | | | | | |
| Heart and Vascular Diseases Research | 93.837 | | 2,440,921 | | | 2,440,921 | | | | | | | |
| Kidney Disease, Urology and Hematology Research | 93.849 | | 23,199 | | | | 23,199 | | | | | | |
| Kidney Disease, Urology and Hematology Research | 93.849 | | -150 | | | | -150 | | | | | | |
| Allergy, Immunology and Transplantation Research | 93.855 | | 44,902 | | | | | | | | | 44,902 | |
| Microbiology and Infectious Diseases Research | 93.856 | | 827,162 | | | | 41,955 | | | 785,207 | | | |
| Pharmacology, Physiology, and Biological Chemistry Research | 93.859 | | 56,767 | | | | 1,761 | | | | | 55,006 | |
| Population Research | 93.864 | | 546,723 | | | 474,721 | 72,002 | | | | | | |
| Cerebellum Development | 93.865 | | 34,451 | | | | | | | | | 34,451 | |
| Minority Access to Research Careers | 93.880 | | 768,553 | 250,886 | | 517,667 | | | | | | | |
| Resource and Manpower Development in the Environmental Health Sciences | 93.894 | | 27,655 | | | | 27,655 | | | | | | |
| Rural Health Outreach and Rual Network Development Program | 93.912 | | 109,331 | | | | | | | 109,331 | | | |
| HIV Prevention Activities - Non-Governmental Organization Based | 93.939 | | 3,563,820 | | | 3,563,820 | | | | | | | |
| HIV Demonstration, Research, Public and Professional Education Projects | 93.941 | | 528,933 | | | 528,933 | | | | | | | |
| Special Minority Initiatives | 93.960 | | 154,467 | | | 154,467 | | | | | | | |
| Subtotal Direct Programs | | | 36,594,081 | 878,907 | 0 | 10,739,608 | 1,831,979 | 0 | 0 | 8,125,365 | 14,068,829 | 949,393 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|--------|-----|---------|---------|-----|------|---------|---------|-----|-----------|
| Maryland Medical Res. Institute - Multicenter Study of Hydroxyurea | 93.000 | N.A. | 2,961 | | | | | | | | 2,961 | | |
| Westat, Inc. - Pediatric and Perinatal Clinical Trials | 93.000 | N.A. | 351,849 | | | | | | | | 351,849 | | |
| University of Alabama - Placebo Controlled Phase III | 93.000 | N.A. | 566 | | | | | | | | 566 | | |
| National Institutes of Health - University of North Carolina - Clinical Antipsychotic Trials | 93.000 | N01MH90001 | 11,598 | | | | | | | | 11,598 | | |
| Inst for Rehab & Research | 93.000 | 02070585 | 7,027 | | | | 7,027 | | | | | | |
| American Acad. of Ped. Southward | 93.000 | 001000215 | 2,622 | | | | 2,622 | | | | | | |
| Biomech/NIH | 93.000 | N.A. | 27,287 | | | | | | | 27,287 | | | |
| Catholic Charities | 93.000 | 020302621 Yr 3 | 19,284 | | | | 19,284 | | | | | | |
| Mississippi Department of Mental Health: University Affiliated | 93.000 | N.A. | 51,679 | | | 51,679 | | | | | | | |
| Miss Methodist Rehab Center - NIH - Traumatic Brain Injury Model | 93.000 | H133A980035 | 93,436 | | | | | | | | 93,436 | | |
| Mayo Foundation - NIH - Genetics of Microangiopathy Brain | 93.000 | R01NS41558-01 | 63,195 | | | | | | | | 63,195 | | |
| Miss Methodist Rehab Center - NIH - Collaborative Study of Impaired | 93.000 | H133A980067 | 20,692 | | | | | | | | 20,692 | | |
| Iowa State University | 93.103 | 430-23-48 Langston | 41,474 | | | | 41,474 | | | | | | |
| Mississippi Action for Progress: Health Education Assistance Loans | 93.108 | N.A. | 15,919 | | | 15,919 | | | | | | | |
| Mississippi Department of Health | 93.110 | 02080719 Gill | 5,514 | | | | 5,514 | | | | | | |
| MS Department of Health - Health Resources & Administration - Nurse Anesthetist Traineeships | 93.124 | N.A. | 2,463 | | | | | | | | 2,463 | | |
| North MS Health Serv | 93.134 | 01-12-0159-01 | 35,845 | | | | 35,845 | | | | | | |
| MS Dept. of Health - Injury Prevention and Control Research and State and Community Based Prog | 93.136 | N.A. | 8,202 | | | 8,202 | | | | | | | |
| Mississippi Department of Health - AIDS Education and Training Centers | 93.145 | N.A. | 48,027 | | | 48,027 | | | | | | | |
| Mississippi Department of Mental Health | 93.194 | N.A. | 441,998 | | | 441,998 | | | | | | | |
| Nccam | 93.213 | N.A. | 58,433 | | | | | | | 58,433 | | | |
| Duke University - National Institutes of Health - Mental Health Research Grants | 93.242 | N.A. | 174,288 | | | | | | | | 174,288 | | |
| Iowa - Nursing Research | 93.262 | N.A. | 28,003 | 28,003 | | | | | | | | | |
| Elsobly Labs | 93.279 | N.A. | 60,269 | | | | | | | 60,269 | | | |
| University of Tennessee - NIH - Drug Abuse Research Programs | 93.279 | N.A. | 20,856 | | | | | | | | 20,856 | | |
| Univ.ofMS - Center for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | N.A. | 52,103 | | | | | | | | 52,103 | | |
| University of Mississippi Medical Center | 93.283 | N.A. | 490,645 | | | | | | | 490,645 | | | |
| University of Southern Mississippi: Research Infrastructure | 93.389 | USMGR00978 | 7,686 | | | 7,686 | | | | | | | |
| University of Southern Mississippi - NIH - Research Infrastructure | 93.389 | N.A. | 424,796 | | | | | | | | 424,796 | | |
| Vanderbilt University: Cancer Cause and Prevention Research | 93.393 | VUMCC8741 | 11,459 | | | 11,459 | | | | | | | |
| University of Pittsburgh - Cancer Treatment Research | 93.395 | N.A. | 4,451 | | | | | | | | 4,451 | | |
| Children Oncology Group - Cancer Treatment Research | 93.395 | N.A. | 82,473 | | | | | | | | 82,473 | | |
| Georgetown University | 93.395 | N.A. | 207,570 | | | | | | | 207,570 | | | |
| University of Pennsylvania - Cancer Treatment Research | 93.395 | N.A. | 101,077 | | | | | | | | 101,077 | | |
| S.W. Oncology Health Group - Cancer Treatment Research | 93.395 | N.A. | 3,619 | | | | | | | | 3,619 | | |
| Gyn./Onco. Health Group - Cancer Treatment Research | 93.395 | N.A. | 140,026 | | | | | | | | 140,026 | | |
| University of Massachusetts Medical School - Structural Bias of SMAD Protein | 93.398 | N.A. | 2,200 | | | | | | | | 2,200 | | |
| Cancer Therapy Health Group - Cancer Control | 93.399 | N.A. | 57,150 | | | | | | | | 57,150 | | |
| Mississippi Department of Mental Health: Temporary Assistance for Needy Families | 93.558 | N.A. | 342,415 | | | 342,415 | | | | | | | |
| City of Jackson: Community Service Block Grant Discretionary Awards | 93.570 | N.A. | 10,776 | | | 10,776 | | | | | | | |
| National Youth Sports Program | 93.570 | N.A. | 235,519 | | | 235,519 | | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q721 Grace | 11,971 | | | | 11,971 | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q7421 Grace | 221,178 | | | | 221,178 | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q2492 Grace | 221,636 | | | | 221,636 | | | | | | |
| Mississippi Department of Mental Health | 93.632 | 4587-DD02-TR-TKMARTIN MACC | 4,769 | | | | 4,769 | | | | | | |
| Biocytroscop | 93.821 | 02050425 Oldham | 3,052 | | | | 3,052 | | | | | | |
| University of Mississippi Medical Center - Health Careers Opportunity Program | 93.822 | N.A. | 43,215 | | | 43,215 | | | | | | | |
| University of Texas - Heart and Vascular Diseases Research | 93.837 | N.A. | 939 | | | | | | | | 939 | | |
| University of North Carolina at Chapel Hill - Heart and Vascular Diseases Research | 93.837 | N.A. | 18,022 | | | | | | | | 18,022 | | |
| Jackson State University - Heart and Vascular Diseases Research | 93.837 | N.A. | 9,551 | | | | | | | | 9,551 | | |
| Children's Hospital - Oakland - Blood Diseases and Resources Research | 93.839 | N.A. | 594 | | | | | | | | 594 | | |
| Medical College of Georgia - Blood Diseases and Resources Research | 93.839 | N.A. | 77,127 | | | | | | | | 77,127 | | |
| Boston Medical Center - Blood Diseases and Resources Research | 93.839 | N.A. | 17,192 | | | | | | | | 17,192 | | |
| Florida State University - Diabetes, Endocrinology and Metabolism Research | 93.847 | N.A. | 43,014 | | | | | | | | 43,014 | | |
| Molecular Design | 93.848 | N.A. | 3,697 | | | | | | | 3,697 | | | |
| MCP Hahnemann University - Biological Basis Research in Neuroscience | 93.854 | N.A. | 14,316 | | | | | | | | 14,316 | | |
| University of Indiana | 93.856 | N.A. | -199 | | | | | | | -199 | | | |
| Elsobly Labs | 93.856 | N.A. | 132,747 | | | | | | | 132,747 | | | |
| University of Michigan - Oculomotor System: Neural Structure and Function | 93.867 | N.A. | 7,061 | | | | | | | | 7,061 | | |
| University of Pittsburgh | 93.879 | 103153-1Harvill | 17,026 | | | | 17,026 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------|--|----------------------------|------------------|----------------|-------------------|-------------------|----------|----------------|-------------------|-------------------|-------------------|-----------|
| Harvard University: Healthy Start Initiative | 93.926 | 5R01HS1033202 | 65,073 | | | 65,073 | | | | | | | |
| Mississippi Department of Mental Health | 93.959 | N.A. | 43,501 | | | 43,501 | | | | | | | |
| University of Alabama: Cancer Control | 93.999 | N.A. | 41,351 | | | 41,351 | | | | | | | |
| Subtotal Pass-through Programs | | | 4,764,285 | 28,003 | 0 | 1,366,820 | 591,398 | 0 | 0 | 980,449 | 1,797,613 | 0 | 0 |
| Total U.S. Department of Health and Human Services | | | 41,358,366 | 906,910 | 0 | 12,106,428 | 2,423,377 | 0 | 0 | 9,105,814 | 15,866,444 | 949,393 | 0 |
| Other U.S. Agencies: | | | | | | | | | | | | | |
| Library of Congress - Education Outreach - IPA Maxell | 42.003 | | 72,610 | | | | | | | | | 72,610 | |
| US Institute of Peace - Unsolicited Grant Program | 91.001 | | 9,341 | | | | 9,341 | | | | | | |
| Total Other U.S. Agencies | | | 81,951 | 0 | 0 | 0 | 9,341 | 0 | 0 | 0 | 0 | 72,610 | 0 |
| Total Research and Development | | | 195,560,908 | 6,238,791 | 146,425 | 16,119,312 | 88,467,222 | 0 | 623,821 | 41,533,286 | 16,845,637 | 25,586,414 | 0 |
| Other Programs: | | | | | | | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | | | | | | | |
| USDA National Partnership Office | 10.000 | | 90,504 | | | | 90,504 | | | | | | |
| Rural Community Development Initiative Grant | 10.000 | | 28,514 | | 28,514 | | | | | | | | |
| USDA/FSIS OPPDE-01-449 | 10.000 | | 2,500 | | | | 2,500 | | | | | | |
| USDA-NFW 2000-0387-000 | 10.000 | | 544 | | | | | | | 544 | | | |
| Agricultural Research - Basic and Applied Research | 10.001 | | 514 | | | | 514 | | | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | 43,012 | | | | 43,012 | | | | | | |
| Wetlands Reserve Program | 10.072 | | 1,630 | | | | | | | 1,630 | | | |
| Grants for Agriculture Research, Special Research Grants | 10.200 | | 62,355 | | | | 62,355 | | | | | | |
| Higher Education Challenge Grants | 10.217 | | 45,999 | 45,999 | | | | | | | | | |
| Buildings and Facilities Program | 10.218 | | 1,795,692 | | | | | | | 1,795,692 | | | |
| Initiative for Future Agriculture and Food Systems | 10.302 | | 57,397 | 57,397 | | | | | | | | | |
| Small Farmer Outreach Training and Technical Assistance Programs | 10.443 | | 335 | 335 | | | | | | | | | |
| Team Nutrition Training Grant | 10.555 | | 677,715 | | | | | | | 677,715 | | | |
| State Administrative Matching Grants for Food Stamp Program | 10.561 | | 483,707 | 483,707 | | | | | | | | | |
| Nutrition Education and Training Program | 10.564 | | 1,601,403 | | | | | | | 1,601,403 | | | |
| Team Nutrition Grants | 10.574 | | 1,368,751 | | | | | | | 1,368,751 | | | |
| National Forest - Dependent Rural Communities | 10.670 | | 4,742 | | | | | | | 4,742 | | | |
| Rural Business Enterprise Grants | 10.769 | | 53,541 | | | | 53,541 | | | | | | |
| Rural Economic Development Grant | 10.854 | | 14,680 | 14,680 | | | | | | | | | |
| Soil and Water Conservation | 10.902 | | 23,970 | | | | 23,970 | | | | | | |
| Subtotal Direct Programs | | | 6,357,505 | 602,118 | 28,514 | 0 | 276,396 | 0 | 0 | 5,450,477 | 0 | 0 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Mid Delta Empowerment Zone - Lexington Mid Delta Empowerment Zone | 10.000 | M00SZ0002 | 427,624 | | | | | | | | 427,624 | | |
| Mid-Delta Empowerment Zone - One Stop Capital Shop | 10.000 | 96-1-0003 | 102,716 | | | | | | 102,716 | | | | |
| Wilkinson CBS | 10.000 | 02090758 Monaghan | 2,161 | | | | 2,161 | | | | | | |
| Greene CBS | 10.000 | 02050419 Monaghan | 1,905 | | | | 1,905 | | | | | | |
| Amite CBS | 10.000 | 02050421 Monaghan | 332 | | | | 332 | | | | | | |
| Harrison CBS | 10.000 | 02050429 Monaghan | 3,578 | | | | 3,578 | | | | | | |
| MS Sweet Potato Council | 10.000 | 02100877 | 367 | | | | 367 | | | | | | |
| Winston CBS | 10.000 | 02070517 Monaghan | 4,667 | | | | 4,667 | | | | | | |
| Mid-Delta Empowerment Zone | 10.000 | M00-70019 | 12,077 | | 12,077 | | | | | | | | |
| Texas A&M University | 10.000 | 450140-9 Bonner | 42,886 | | | | 42,886 | | | | | | |
| Stone County | 10.000 | 02121058 Monaghan | 59 | | | | 59 | | | | | | |
| MS Hospital Association | 10.000 | Schmidt: 03020211 | 49,039 | | | | 49,039 | | | | | | |
| Scott CBS | 10.000 | 02070519 Monaghan | 16,594 | | | | 16,594 | | | | | | |
| Forrest CBS | 10.000 | 02070518 Monaghan | 2,121 | | | | 2,121 | | | | | | |
| Benton CBS | 10.000 | 02050420 Monaghan | 7,605 | | | | 7,605 | | | | | | |
| Ohio St University | 10.000 | PO 800753 Mixon | 1,553 | | | | 1,553 | | | | | | |
| Jones CBS | 10.000 | 02070609 Monaghan | 1,120 | | | | 1,120 | | | | | | |
| MFC Stewardship Subgrant | 10.000 | Subgrant (94) | 9,820 | | | | 9,820 | | | | | | |
| National Center for Excellence | 10.000 | 0CD-00-12 | 5,854 | | | | | | 5,854 | | | | |
| Lincoln CBS | 10.000 | 02080669 Monaghan | 2,397 | | | | 2,397 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|---------|--------|---------|-----------|-----|---------|-----------|---------|-----------|-----------|
| University of Florida | 10.000 | SC000453-1-4 Morgan | 65,000 | | | | 65,000 | | | | | | |
| MS Center Coop Dev | 10.000 | 01100799 Duncan | 7,500 | | | | 7,500 | | | | | | |
| University of Georgia | 10.200 | RD309-036/1789907 | 57,764 | | | | 57,764 | | | | | | |
| University of Georgia | 10.500 | RE675-107/3582427 Broome | 3,278 | | | | 3,278 | | | | | | |
| Texas A & M University | 10.500 | TCE 622640-8 Anderson | 5,454 | | | | 5,454 | | | | | | |
| North Carolina State University | 10.500 | 98-0409-15 | 5,000 | | | | 5,000 | | | | | | |
| North Carolina State University | 10.500 | 2000-0352-07 Broome | 3,366 | | | | 3,366 | | | | | | |
| Kansas St University | 10.500 | S01033 Newman | 26,188 | | | | 26,188 | | | | | | |
| North Carolina State University | 10.500 | 99-0263-01 | 5,020 | | | | 5,020 | | | | | | |
| Texas Ag Extension Service | 10.500 | 622650-2 | 2,696 | | | | 2,696 | | | | | | |
| Mississippi Department of Education-Team Nutrition Training Grant | 10.555 | 983201C4062110001 | 95 | | | | | | | | | 95 | |
| MS Depart. of Health - Special Supplemental Nutrition Program for Women, Infants & Children | 10.557 | N.A. | 261,435 | | | | | | | | 261,435 | | |
| UMMC Adult Day Care - Children and Adult Care Food Program | 10.558 | N.A. | 28,560 | | | | | | | | | 28,560 | |
| Mississippi Department of Education - Summer Food Service Program for Children | 10.559 | 12-35-2831 | 53,729 | | | | | | 53,729 | | | | |
| Mississippi Department of Human Services | 10.561 | 527B111 McLaurin | 442,915 | | | | 442,915 | | | | | | |
| Mississippi Department of Human Services | 10.561 | Family Nutrition Program MATCH 527B1 | 21,192 | | | | 21,192 | | | | | | |
| Mississippi Department of Human Services | 10.561 | 527B111 McLaurin MATCH | 677 | | | | 677 | | | | | | |
| Mississippi Department of Human Services | 10.561 | 527B121 Family Nutrition FY02 | 960,011 | | | | 960,011 | | | | | | |
| University of Mississippi - Food Service Institute Task 10 | 10.564 | 99-06-038 | 26,358 | | | | | | | | | 26,358 | |
| University of Mississippi - Food Institute - Task 11 | 10.564 | 01-07-001 | 72,978 | | | | | | | | | 72,978 | |
| Subtotal Pass-through Programs | | | 2,743,691 | 0 | 12,077 | 0 | 1,752,265 | 0 | 162,299 | 0 | 689,059 | 127,991 | 0 |
| Total U.S. Department of Agriculture | | | 9,101,196 | 602,118 | 40,591 | 0 | 2,028,661 | 0 | 162,299 | 5,450,477 | 689,059 | 127,991 | 0 |
| U.S. Department of Commerce: | | | | | | | | | | | | | |
| USDOC 40EATA902245 Mosenbucker | 11.000 | | 4,911 | | | | 4,911 | | | | | | |
| Economic Development - Technical Assistance | 11.303 | | 304,197 | | | | 85,124 | | 131,957 | | | 87,116 | |
| National Oceanic and Atmospheric Administration | 11.417 | | 43,650 | | | 43,650 | | | | | | | |
| Congressionally Identified Construction Project | 11.469 | | 1,064,423 | | | | | | | | | 1,064,423 | |
| Costal Services Center | 11.473 | | 542,963 | | | | | | | | | 542,963 | |
| Public Telecommunications Facilities - Planning and Construction | 11.550 | | 179,170 | | | 112,773 | | | | | | 66,397 | |
| Subtotal Direct Programs | | | 2,139,314 | 0 | 0 | 156,423 | 90,035 | 0 | 131,957 | 0 | 0 | 1,760,899 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Southern Mississippi Planning & Development District-Jeff Davis Target Industry Ana | 11.302 | N.A. | 1,648 | | | | | | | | | 1,648 | |
| MS-AL Sea Grant - Marine Meteorology for Middle School | 11.417 | E/0-60/NA86RG0039 | 4,416 | | | | | | | | | 4,416 | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039 A/O-9MS Yr 2 | 50 | | | | 50 | | | | | | |
| Mississippi-Alabama Sea Grant -Project Marine Discovery Teach | 11.417 | NA86RG0039 | 7,517 | | | | | | | | | 7,517 | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | A/O-9MS | -1,156 | | | | -1,156 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | A/O-9MS FY2000 Veal | -2,260 | | | | -2,260 | | | | | | |
| Mississippi-Alabama Sea Grant -Workshops on Nonindigenous Aquatics | 11.417 | ED-3 | 44,816 | | | | | | | | | 44,816 | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | A/O-24ZM2 YR 3 | 479 | | | | 479 | | | | | | |
| Mississippi-Alabama Sea Grant Consortium | 11.417 | NA86RG0039-4 EX-2 Veal | 85,664 | | | | 85,664 | | | | | | |
| Corporation for Public Broadcasting - WUSM-FM Community Service Grant | 11.550 | R05/55 | 66,397 | | | | | | | | | 66,397 | |
| Technology Transfer - National Standard Reference Data System | 11.603 | N.A. | 507 | | | 507 | | | | | | | |
| National Institute of Technology | 11.609 | N.A. | 4,023 | | | 4,023 | | | | | | | |
| Subtotal Pass-through Programs | | | 212,101 | 0 | 0 | 4,530 | 82,777 | 0 | 0 | 0 | 0 | 124,794 | 0 |
| Total U.S. Department of Commerce | | | 2,351,415 | 0 | 0 | 160,953 | 172,812 | 0 | 131,957 | 0 | 0 | 1,885,693 | 0 |
| U.S. Department of Defense: | | | | | | | | | | | | | |
| Air Force Uniform Fund | 12.000 | | 28,619 | | | | 28,500 | | | 119 | | | |
| U.S. Army Telephone Costs | 12.000 | | 362 | | | | 362 | | | | | | |
| Department of Air Force | 12.000 | | 77,397 | | | | | | | 77,397 | | | |
| Department of Army | 12.000 | | 147,387 | | | 1,145 | | | | 146,242 | | | |
| Department of Navy | 12.000 | | 378,369 | | | | 164,375 | | | 213,994 | | | |
| Office of the Chief of Naval Research-Basic & Applied Scientific Research | 12.300 | | 849,686 | | | 469,964 | | | | 247,417 | | 132,305 | |
| Subtotal Direct Programs | | | 1,481,820 | 0 | 0 | 471,109 | 193,237 | 0 | 0 | 685,169 | 0 | 132,305 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Academy of Applied Science | 12.000 | DAAG55-98-1-0468 | 10,468 | | | | | | | 10,468 | | | |
| Applied Resources | 12.000 | AR-0108-01 Ingets | 2,568 | | | | 2,568 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|---------------|---------------|------------------|----------------|----------|---------------|------------------|----------------|------------------|-----------|
| Applied Resources, Inc. | 12.000 | AR-95-C-0015-02 | -483 | | | | -483 | | | | | | |
| Harris Corp | 12.000 | PO 9504662 Vaughn | 27,799 | | | | 27,799 | | | | | | |
| Mississippi State University-Secretary of Navy -Engineering & Science | 12.300 | 01080665/301365-19010 | 132,370 | | | | | | | | | 132,370 | |
| Mississippi State University - High Performance Visualization Center | 12.300 | 00-04-0281/30/305-190 | 1,614,449 | | | 1,614,449 | | | | | | | |
| University of Southern Mississippi | 12.300 | USM-0225010107-A10 Brooks | 20,094 | | | | 20,094 | | | | | | |
| The Academy of Applied Science - Basic Scientific Research | 12.431 | JSHS Program 2000/2001 | -50 | | | | | | | -50 | | | |
| Academy of Applied Science | 12.431 | DAAD19-02-1-0164 | 7,250 | | | | | | | 7,250 | | | |
| Subtotal Pass-through Programs | | | 1,814,465 | 0 | 0 | 1,614,449 | 49,978 | 0 | 0 | 17,668 | 0 | 132,370 | 0 |
| Total U.S. Department of Defense | | | 3,296,285 | 0 | 0 | 2,085,558 | 243,215 | 0 | 0 | 702,837 | 0 | 264,675 | 0 |
| U.S. Department of Housing and Urban Development: | | | | | | | | | | | | | |
| CDWS Program | 14.234 | | 41,050 | | | 41,050 | | | | | | | |
| End Homelessness in Mississippi | 14.235 | | 351,028 | | | | | | | | | 351,028 | |
| Historically Black Colleges and Universities Program | 14.237 | | 797,571 | 60,475 | | 737,096 | | | | | | | |
| Community Development Block Grants/Economic Development Initiative | 14.246 | | 269,912 | | | 269,912 | | | | | | | |
| Rural Housing and Economic Development | 14.250 | | 16 | | | | | | 16 | | | | |
| Subtotal Direct Programs | | | 1,459,577 | 60,475 | 0 | 778,146 | 269,912 | 0 | 16 | 0 | 0 | 351,028 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| City of Hattiesburg - FNP (Rent/Utilities) | 14.228 | N.A. | 246 | | | | | | | | | 246 | |
| Biloxi Housing Authority -Hope VI Project Evaluation | 14.511 | 001 | 701 | | | | | | | | | 701 | |
| City of Hattiesburg Housing Authority - Hattiesburg Housing Authority Fellowship - | | | | | | | | | | | | | |
| Public and Indian Housing Drug Elimination Program | 14.854 | N.A. | 2,025 | | | | | | | | | 2,025 | |
| Subtotal Pass-through Programs | | | 2,972 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,972 | 0 |
| Total U.S. Department of Housing and Urban Development | | | 1,462,549 | 60,475 | 0 | 778,146 | 269,912 | 0 | 16 | 0 | 0 | 354,000 | 0 |
| U.S. Department of the Interior: | | | | | | | | | | | | | |
| Department of the Interior - FWS Project-Contaminants Analysis | 15.000 | | 26,087 | | | 26,087 | | | | | | | |
| Department of Interior - Wilkerson P5570990031/32 | 15.000 | | -784 | | | -784 | | | | | | | |
| Special Olympiad | 15.255 | | 3,722 | | | 3,722 | | | | | | | |
| US Geological Survey - Research and Data Acquisition - Choctaw Youth GIS/RS Training | 15.808 | | 19,815 | | | | | | | | | 19,815 | |
| Total U.S. Department of the Interior | | | 48,840 | 0 | 0 | 3,722 | 25,303 | 0 | 0 | 0 | 0 | 19,815 | 0 |
| U.S. Department of Justice: | | | | | | | | | | | | | |
| Cops Universal Hiring | 16.000 | | 274,833 | | | | | | | | 274,833 | | |
| Department of Justice - COPS - 1999UMWX2915 | 16.000 | | 15,701 | | | 15,701 | | | | | | | |
| Juvenile Justice and Delinquency Program - Allocation to States | 16.540 | | 17,027 | | | | | | | 17,027 | | | |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program | 16.580 | | 3,102,600 | | | | | | | 3,102,600 | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | | 254,952 | | 17,744 | 161,371 | | | 75,837 | | | | |
| Police Corps | 16.712 | | 2,582,623 | | | | | | | | | 2,582,623 | |
| Enforcing Underage Drinking Laws Program | 16.727 | | 18,609 | | | | | | | 18,609 | | | |
| Subtotal Direct Programs | | | 6,266,345 | 0 | 17,744 | 161,371 | 15,701 | 0 | 75,837 | 3,138,236 | 274,833 | 2,582,623 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| MS Department of Public Safety - Family Network Partnership | 16.540 | 98-JF-FX-0028 | 31,241 | | | | | | | | | 31,241 | |
| MS Department of Public Safety - Family Network Partnership | 16.540 | 8JP4121 | 20,103 | | | | | | | | | 20,103 | |
| Mississippi Dept of Public Safety - Multi-system Delinquency Program | 16.540 | JF-FX-0028 | 9,314 | | | | | | | | | 9,314 | |
| Mississippi Dept of Public Safety - Juvenile Accountability | 16.541 | 22300016002 | 35,455 | | | | | | | | | 35,455 | |
| City of Hattiesburg-Hattiesburg Caring Community Program | 16.548 | N.A. | 56,788 | | | | | | | | | 56,788 | |
| Mississippi Department of Public Safety and Planning | 16.588 | 9SV4011 Jensen-Crawford | -1,237 | | | | -1,237 | | | | | | |
| Mississippi Department of Public Safety and Planning | 16.588 | 0SV4011 Jensen-Crawford | 43,271 | | | | 43,271 | | | | | | |
| Mississippi Department of Public Safety and Planning | 16.710 | 1-UA-401-1 Lindley FY02 | 1,033 | | | | 1,033 | | | | | | |
| Mississippi Department of Public Safety and Planning | 16.710 | 9-UA-401-1 Lindley | 15,015 | | | | 15,015 | | | | | | |
| Mississippi Department of Transportation | 16.710 | N.A. | 45,155 | | | 45,155 | | | | | | | |
| Mississippi Department of Public Safety | 16.727 | OUA4241 | 10,641 | | | 10,641 | | | | | | | |
| Subtotal Pass-through Programs | | | 266,779 | 0 | 10,641 | 45,155 | 58,082 | 0 | 0 | 0 | 0 | 152,901 | 0 |
| Total U.S. Department of Justice | | | 6,533,124 | 0 | 28,385 | 206,526 | 73,783 | 0 | 75,837 | 3,138,236 | 274,833 | 2,735,524 | 0 |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|----------|----------|----------------|------------------|----------|----------------|------------------|----------|----------------|-----------|
| U.S. Department of Labor: | | | | | | | | | | | | | |
| Employment and Training Research and Development Projects | 17.248 | | 112,171 | | | | | | | | | 112,171 | |
| Employment and Training Administration Pilots, Demonstrations and Research Projects | 17.261 | | 170,315 | | | | | | 170,315 | | | | |
| Employment and Training Administration Pilots, Demonstrations and Research Projects | 17.261 | | 785 | | | | | | | 785 | | | |
| Department of Labor - Child Care | 17.262 | | 1,097 | | | | | | 1,097 | | | | |
| Subtotal Direct Programs | | | 284,368 | 0 | 0 | 0 | 0 | 0 | 171,412 | 785 | 0 | 112,171 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| KRA Corp | 17.000 | 4803-SRD-001 Beaulieu | 7,930 | | | | 7,930 | | | | | | |
| MS Dev Authority | 17.000 | 02010086 Beaulieu | 7,500 | | | | 7,500 | | | | | | |
| Mississippi Department of Education-Schools to Career III | 17.248 | 00-3201-7011-127 | 17,150 | | | | | | | | | 17,150 | |
| Mississippi Department of Education-Project Lince | 17.248 | 00-3201-7011-027 | 1,089 | | | | | | | | | 1,089 | |
| Mississippi Dept of Education -Schools to Careers Program | 17.248 | 00-3201-7011-027 | 1,048 | | | | | | | | | 1,048 | |
| Subtotal Pass-through Programs | | | 34,717 | 0 | 0 | 0 | 15,430 | 0 | 0 | 0 | 0 | 19,287 | 0 |
| Total U.S. Department of Labor | | | 319,085 | 0 | 0 | 0 | 15,430 | 0 | 171,412 | 785 | 0 | 131,458 | 0 |
| U.S. Department of Transportation: | | | | | | | | | | | | | |
| Federal Aviation Administration - Airport Improvement Program | 20.106 | | 383,529 | | | | | | | 383,529 | | | |
| Subtotal Direct Programs | | | 383,529 | 0 | 0 | 0 | 0 | 0 | 0 | 383,529 | 0 | 0 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Mississippi Department of Transportation - Highway Training and Education | 20.215 | N.A. | 248,446 | | | 248,446 | | | | | | | |
| Mississippi Department of Wildlife, Fisheries & Parks-Recreation & Wellness Parks | 20.219 | 28-RT016 | 10,717 | | | | | | | | | 10,717 | |
| MS Dept. of Transportation - Federal Transit Capital and Operating Assistance Formula Grants | 20.507 | Section 5311 | 872,326 | | | | | | 872,326 | | | | |
| Mississippi Division of Public Safety-Planning-Child Passenger Safety Program | 20.600 | 1-OP-412-1 | 11,905 | | | | | | | | | 11,905 | |
| MS Department of Highway Safety - 410 Evaluation | 20.600 | 1-J8-412-1 | 14,070 | | | | | | | | | 14,070 | |
| Mississippi Department of Highway Safety-Police Traffic Services | 20.600 | 1-PT-412-1 | 51,299 | | | | | | | | | 51,299 | |
| Mississippi Division of Public Safety-Police Traffic Services | 20.600 | 2-PT-412-1 | 192,954 | | | | | | | | | 192,954 | |
| Mississippi Division of Public Safety-Safe and Drug Free Schools | 20.600 | 4/SDFS FY01 | 18,125 | | | | | | | | | 18,125 | |
| Mississippi Division of Public Safety-Youth Initiative Coordination | 20.600 | 2-AL-412-1 | 105,399 | | | | | | | | | 105,399 | |
| Mississippi Division of Public Safety-Let Occupant Protection | 20.600 | 01-OP-412.3 | 108,338 | | | | | | | | | 108,338 | |
| Mississippi Division of Public Safety-410 Evaluation | 20.600 | 2J8-412-1 | 40,952 | | | | | | | | | 40,952 | |
| Mississippi Division of Public Safety-Let Occupant Protection | 20.600 | 1-OP-412-1 | -6,060 | | | | | | | | | -6,060 | |
| Mississippi Department of Transportation - State and Community Highway Safety | 20.600 | N.A. | 44,737 | | | 44,737 | | | | | | | |
| Mississippi Division of Public Safety-Child Passenger Safety Program | 20.600 | 2-OP-412-2 | 47,206 | | | | | | | | | 47,206 | |
| Mississippi Division of Public Safety-Youth Initiative Coordination | 20.600 | HYA-412-1 | 47,838 | | | | | | | | | 47,838 | |
| MDPSP | 20.601 | 1-AL-401-1 Lightsey | 20,480 | | | | 20,480 | | | | | | |
| MDPSP | 20.601 | 2-AL-401-1 DUI Enforce Yr 9 | 59,464 | | | | 59,464 | | | | | | |
| Subtotal Pass-through Programs | | | 1,888,196 | 0 | 0 | 293,183 | 79,944 | 0 | 872,326 | 0 | 0 | 642,743 | 0 |
| Total U.S. Department of Transportation | | | 2,271,725 | 0 | 0 | 293,183 | 79,944 | 0 | 872,326 | 383,529 | 0 | 642,743 | 0 |
| Appalachian Regional Commission: | | | | | | | | | | | | | |
| Appalachian Regional Development | 23.001 | | 150 | | | | 150 | | | | | | |
| Appalachian Area Development | 23.002 | | 95,704 | | | | 95,704 | | | | | | |
| Total Appalachian Regional Commission | | | 95,854 | 0 | 0 | 0 | 95,854 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Aeronautics and Space Administration: | | | | | | | | | | | | | |
| NASA - Information Tech - NAG 13-51 | 43.000 | | 480 | | | | | | 480 | | | | |
| NASA - Delta Area Science Academy | 43.000 | | 50,505 | | | | | | 50,505 | | | | |
| NASA - Response-Soybean Canopy - NAG 13-99026 | 43.000 | | 62,984 | | | | | | 62,984 | | | | |
| NASA - Remote Sensing - NAG 5-9533 | 43.000 | | 188,198 | | | | | | 188,198 | | | | |
| Aerospace Education Services Program | 43.001 | | 1,881,367 | | | 595,511 | | | | 1,285,856 | | | |
| Mississippi Space Grant Consortium | 43.002 | | 1,701,922 | | | 1,701,922 | | | | | | | |
| Technology Transfer | 43.002 | | 27,584 | | | | | | | 27,584 | | | |
| Subtotal Direct Programs | | | 3,913,040 | 0 | 0 | 595,511 | 1,701,922 | 0 | 302,167 | 1,313,440 | 0 | 0 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| College of Charleston | 43.000 | SEARCH-02-01 | 3,000 | | | | | | | 3,000 | | | |
| John C. Stennis Space Center - MASTAP | 43.000 | NAG 13-99003 | 195,991 | | | | | | 195,991 | | | | |
| University of Mississippi - Faculty Research | 43.000 | NAG 13-98004 | 60,293 | | | | | | 60,293 | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|----------|--------------|----------------|------------------|---------------|----------------|------------------|----------|----------------|-----------|
| John C. Stennis Space Center - PACE | 43.000 | NAG 5-9197 | 118,788 | | | | | | 118,788 | | | | |
| University of Mississippi - Aerospace Education Services Program | 43.001 | NGT-40028/99-04-018 | 4,269 | | 4,269 | | | | | | | | |
| Howard University | 43.001 | N.A. | 59,645 | | | 59,645 | | | | | | | |
| University of Mississippi | 43.001 | 01-03-038 Koenig | 51,230 | | | | 51,230 | | | | | | |
| Space Telescope Science Institute | 43.001 | N.A. | 2,170 | | | 2,170 | | | | | | | |
| Mississippi State University-Careers in Ocean Science | 43.001 | 101/NAS13-564 | 6,387 | | | | | | | | | 6,387 | |
| University of Mississippi | 43.001 | 02-05-091 Koenig Yr 12 | 8,125 | | | | 8,125 | | | | | | |
| University of Mississippi - Aerospace Education Services Project | 43.001 | NASA Tours | 3,641 | | | | | 3,641 | | | | | |
| University of Mississippi-Mississippi Space Grant li | 43.001 | 042/NGT5 | 24,550 | | | | | | | | | 24,550 | |
| University of Mississippi - Aerospace Education Services Project | 43.001 | NGT5-40098 | 12,569 | | | | | | 12,569 | | | | |
| University of Mississippi - Aerospace Education Services Project | 43.001 | N.A. | 29,945 | | | 29,945 | | | | | | | |
| University of Mississippi - Aerospace Education Services Project | 43.001 | MSG01-02 | 7,593 | | | | | 7,593 | | | | | |
| Mississippi State University | 43.001 | N.A. | 98,055 | | | 98,055 | | | | | | | |
| Quality Education Network | 43.001 | N.A. | 14,699 | | | 14,699 | | | | | | | |
| University of Mississippi-Hyperspectral Alogorithm Development | 43.002 | 00-107-008 | 6,327 | | | | | | | | | 6,327 | |
| Mississippi State University-Hydrographic SC Degree Implementation | 43.002 | SSC-113/NAS13-98033 | 294,366 | | | | | | | | | 294,366 | |
| Mississippi Institutions of Higher Learning-Development of an on-line Course | 43.002 | N.A. | 2,164 | | | | | | | | | 2,164 | |
| University of Mississippi-Parallel Processing & Storage | 43.002 | 00-07-008 | 2,127 | | | | | | | | | 2,127 | |
| University of Mississippi-Atlas Imagery | 43.002 | 00-07-008 | 3,974 | | | | | | | | | 3,974 | |
| Mississippi State University-Naval Meteorology & Oceanography | 43.002 | SSC-127/NAS13-98033 | 11 | | | | | | | | | 11 | |
| University of Mississippi-Threatened Species | 43.002 | 00-07-008 | 1,905 | | | | | | | | | 1,905 | |
| University of Mississippi-Assessing Vegetative Stress | 43.002 | 00-07-008 | 2,349 | | | | | | | | | 2,349 | |
| Georgia Institute of Technology-NASA Regional Tech Transfer | 43.002 | PRIME-NAS10-01025 | 55,353 | | | | | | | | | 55,353 | |
| University of Mississippi-On-Campus Representative | 43.002 | 00-07-002 | 10,374 | | | | | | | | | 10,374 | |
| Mississippi State University-2002 NASA Fac Fellowship | 43.002 | 176/301803 | 142,023 | | | | | | | | | 142,023 | |
| Mississippi State University-Certification in Roi Evaluation | 43.002 | SSC-173 | 32,560 | | | | | | | | | 32,560 | |
| University of Mississippi - Technology Transfer | 43.002 | NAG 13-01004 | 42,265 | | | | | | 42,265 | | | | |
| Mississippi State University-NASA Center of Higher Learning Support | 43.002 | 177/301804 | 22,488 | | | | | | | | | 22,488 | |
| University of Mississippi | 43.002 | 02-07-001 Samson | 61,569 | | | | 61,569 | | | | | | |
| University of Mississippi | 43.002 | 02-07-009 Samson | 32,931 | | | | 32,931 | | | | | | |
| University of Mississippi | 43.002 | 00-05-059 Samson | 15,232 | | | | 15,232 | | | | | | |
| University of Mississippi-Elect Mkt of MS Industry & Technology | 43.002 | MSCI-02-12-067 | 14,823 | | | | | | | | | 14,823 | |
| Mississippi State University-NASA Center of Higher Learning | 43.002 | 139/NAS13 | 26,912 | | | | | | | | | 26,912 | |
| University of Mississippi-Sea Surface Data in Coastal | 43.002 | MSCI-02-07-006 | 19,225 | | | | | | | | | 19,225 | |
| University of Mississippi-Assess Spatial Change-Barrier | 43.002 | MSCI-02-07-006 | 14,247 | | | | | | | | | 14,247 | |
| Subtotal Pass-through Programs | | | 1,504,175 | 0 | 4,269 | 204,514 | 169,087 | 11,234 | 429,906 | 3,000 | 0 | 682,165 | 0 |
| Total National Aeronautics and Space Administration | | | 5,417,215 | 0 | 4,269 | 800,025 | 1,871,009 | 11,234 | 732,073 | 1,316,440 | 0 | 682,165 | 0 |
| National Foundation on the Arts and the Humanities: | | | | | | | | | | | | | |
| Promotion of the Arts - Grants to Organizations and Individuals | 45.024 | | 21,432 | | | | 10,579 | | | 10,853 | | | |
| Promotion of the Humanities - Division of Preservation and Access | 45.149 | | 111,970 | | | 5,000 | | | | | | 106,970 | |
| Promotion of the Humanities - Seminars and Institutes | 46.163 | | 139,310 | | | 139,310 | | | | | | | |
| Promotion of the Humanities - Extending the Reach Grants to Presidentially - Designated Minority Institutions | 45.167 | | 20,828 | | | 20,828 | | | | | | | |
| Subtotal Direct Programs | | | 293,540 | 0 | 0 | 165,138 | 10,579 | 0 | 0 | 10,853 | 0 | 106,970 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| The Fund for US Artists - Witold Lutoslawski Festival | 45.024 | N.A. | 2,000 | | | | | | | | | 2,000 | |
| Southern Arts Federation -Doug Varone and Dancers | 45.024 | 155712002 | 2,750 | | | | | | | | | 2,750 | |
| Dance USA - National College Choreography Initiative | 45.024 | N.A. | 8,461 | | | | | | | | | 8,461 | |
| Mississippi Arts Commission-Roots Reunion: South Mississippi Music | 45.025 | 01-0164-MH1PG | 248 | | | | | | | | | 248 | |
| Mississippi Arts Commission-Linking Visual Arts, Music | 45.025 | 01-148-AE/PG | 2,878 | | | | | | | | | 2,878 | |
| Tougaloo Economic Dev Corp | 45.026 | 01050416 | 3,936 | | | | 3,936 | | | | | | |
| Mississippi Humanities Council | 45.129 | MSOH-57 | 1,719 | | | | | 1,719 | | | | | |
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC 2399LI | 1,726 | | | | | | | 1,726 | | | |
| Mississippi Humanities Council -Imaging Freedom in MS | 45.129 | MSOH-21 | 158 | | | | | | | | | 158 | |
| Mississippi Humanities Council -Mississippi Voices | 45.129 | MSOH-35 | 4,832 | | | | | | | | | 4,832 | |
| MS Humanities Council | 45.129 | MHC-2399G | 134 | | | | 134 | | | | | | |
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC-2411 | 2,000 | | | | | | | 2,000 | | | |
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC-2416 | 5,348 | | | 5,348 | | | | | | | |

State of Mississippi Institutions of Higher Learning
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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|---------|--------|---------|----------|--------|---------|-----------|--------|-----------|-----------|
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC-2515 | 1,632 | | | | | | | 1,632 | | | |
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC-2531 | 5,000 | | | | | | | 5,000 | | | |
| MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships | 45.129 | MHC-WWII Oral Histories | 2,000 | | | | | | | 2,000 | | | |
| Institute of Museum and Library Sciences - Civil Rights in MS Digital Arc | 45.312 | ND-10033-01 | 49,722 | | | | | | | | | 49,722 | |
| Subtotal Pass-through Programs | | | 94,228 | 0 | 0 | 5,348 | 4,070 | 1,719 | 0 | 12,358 | 0 | 70,733 | 0 |
| Total National Foundation on the Arts and the Humanities | | | 387,768 | 0 | 0 | 170,486 | 14,649 | 1,719 | 0 | 23,211 | 0 | 177,703 | 0 |
| National Science Foundation: | | | | | | | | | | | | | |
| Engineering Grants | 47.041 | | 20,292 | | | | 20,292 | | | | | | |
| Mathematical and Physical Sciences | 47.049 | | 670,236 | | | | | | | | | 670,236 | |
| Geoscience - USM/JSU Research Experience | 47.050 | | 81,296 | | | | | | | | | 81,296 | |
| Computer and Information Science and Engineering | 47.070 | | 153,331 | | | | | | | 60,153 | | 93,178 | |
| Biological Sciences | 47.074 | | 9,729 | | | | | | | | | 9,729 | |
| Education and Human Resources | 47.076 | | 4,447,775 | 550,980 | | | 586,307 | | | 3,201,901 | | 108,587 | |
| Education and Human Resources - Delta RSI | 47.076 | | 29,825 | | | | | | 29,825 | | | | |
| Subtotal Direct Programs | | | 5,412,484 | 550,980 | 0 | 0 | 606,599 | 0 | 29,825 | 3,262,054 | 0 | 963,026 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Jackson State University - CRCM | 47.000 | HRD 9353 | 23 | | | | | | 23 | | | | |
| Jones County Junior College - Network Program Dev.-Year 3 | 47.041 | 9950085 | 109,098 | | | | | | | | | 109,098 | |
| Jackson State University - Mathematical and Physical Sciences | 47.049 | HRD9623750 | 65,649 | | | | | | | 65,649 | | | |
| NSF Odyssey | 47.070 | ESR-9700041 NSF | 55,097 | | | | | | 55,097 | | | | |
| Jackson State University - AMP | 47.071 | HRD-9623750 | 12,689 | | | | | | | | | 12,689 | |
| University of Mississippi - Education and Human Resources | 47.076 | N.A. | 16,518 | | | | 16,518 | | | | | | |
| Jackson State University - MAMP - Education and Human Resources | 47.076 | HRD 9153747 | 22,753 | | | | 22,753 | | | | | | |
| Jackson State University - MAMP - Education and Human Resources | 47.076 | HRD9623750 | 11,245 | | | | | 11,245 | | | | | |
| Jackson State University - MAMP Scholarships | 47.076 | HRD-9623750 | 12,095 | | | | 12,095 | | | | | | |
| Jackson State University - MAMP - Education and Human Resources | 47.076 | HRD-9623750 | 206,490 | | | | 206,490 | | | | | | |
| Jackson Medical Mall Foundation - Community Access Program | 47.076 | HRD-0115807 - MAMP Phase III | -107,319 | | | | -107,319 | | | | | | |
| Jackson State University - MAMP - Education and Human Resources | 47.076 | HRD 0115807 | 42,874 | | | | | | 42,874 | | | | |
| University of Mississippi - Alliance for Graduate Education | 47.077 | 9978889 | 137,432 | | | | | | | | | 137,432 | |
| Jackson Public Schools - Education and Human Resources | 47.076 | N.A. | 30,937 | | | | | | | | 30,937 | | |
| Subtotal Pass-through Programs | | | 615,581 | 0 | 39,271 | 0 | 111,266 | 11,245 | 97,994 | 65,649 | 30,937 | 259,219 | 0 |
| Total National Science Foundation | | | 6,028,065 | 550,980 | 39,271 | 0 | 717,865 | 11,245 | 127,819 | 3,327,703 | 30,937 | 1,222,245 | 0 |
| Small Business Administration: | | | | | | | | | | | | | |
| Small Business Development Center | 59.037 | | 915,797 | 55,323 | | | | | | 841,471 | | | 19,003 |
| Subtotal Direct Programs | | | 915,797 | 55,323 | 0 | 0 | 0 | 0 | 0 | 841,471 | 0 | 0 | 19,003 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Mid-Delta Empowerment Zone - Business Development Assistance to Small Business | 59.005 | M99-SZ-002 | 152,622 | | | | | | 152,622 | | | | |
| University of Mississippi - Small Business Development Center | 59.037 | 9-7620-25-18/0-7620-25-19 | 107,634 | | 11,037 | | | | | | | 96,597 | |
| University of Mississippi - Small Business Development Center | 59.037 | N.A. | 98,996 | | | 96,584 | | | 2,412 | | | | |
| University of Mississippi | 59.037 | 01110980 MSBDC Fisher | 44,237 | | | | 44,237 | | | | | | |
| University of Mississippi | 59.037 | MSBDC - FY 01 | 17,898 | | | | 17,898 | | | | | | |
| University of Southern Mississippi | 59.037 | USM-GR01018-01 Rivenburgh | 18,079 | | | | 18,079 | | | | | | |
| University of Mississippi | 59.037 | 02-11-045 Rivenburgh | 5,007 | | | | 5,007 | | | | | | |
| Subtotal Pass-through Programs | | | 444,473 | 0 | 11,037 | 96,584 | 85,221 | 0 | 155,034 | 0 | 0 | 96,597 | 0 |
| Total Small Business Administration | | | 1,360,270 | 55,323 | 11,037 | 96,584 | 85,221 | 0 | 155,034 | 841,471 | 0 | 96,597 | 19,003 |
| Tennessee Valley Authority: | | | | | | | | | | | | | |
| Pass-through Programs From: | | | | | | | | | | | | | |
| TVA | 62.000 | | 7,590 | | | | 7,590 | | | | | | |
| Total Tennessee Valley Authority | | | 7,590 | 0 | 0 | 0 | 7,590 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Veteran Affairs: | | | | | | | | | | | | | |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Interagency Personnel Agreements | 64.000 | | 70,737 | | | | | | | | 70,737 | | |
| Veterans Administration | 64.000 | | 30,666 | | | | | | | 30,666 | | | |

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| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-----------|-----------|-----------|---------|-----|-----------|---------|--------|---------|-----------|
| | | | | | | | | | | | | | |
| VA Medical Center Contract - Emergency Medicine | 64.108 | | 24,659 | | | | | | | | 24,659 | | |
| Total Department of Veteran Affairs | | | 126,062 | 0 | 0 | 0 | 0 | 0 | 0 | 30,666 | 95,396 | 0 | 0 |
| Environmental Protection Agency: | | | | | | | | | | | | | |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | | 9,026 | | | | | | | | | 9,026 | |
| Training and Fellowships for Environmental Protection Agency | 66.607 | | 8,207 | | | 8,207 | | | | | | | |
| Pollution Prevention Grants Program | 66.708 | | 12,048 | | | 12,048 | | | | | | | |
| Environmental Education Grants | 66.951 | | 32,700 | | | | | | 31,252 | 1,448 | | | |
| Subtotal Direct Programs | | | 61,981 | 0 | 0 | 20,255 | 0 | 0 | 31,252 | 1,448 | 0 | 9,026 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| University of Georgia | 66.000 | RE353-131/2002467 Patter | 5,403 | | | | 5,403 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Oldham - Ed | 14,816 | | | | 14,816 | | | | | | |
| University of Georgia | 66.000 | Miller re353-144/5055677,406 | 4,580 | | | | 4,580 | | | | | | |
| MS Department of Environmental Quality | 66.000 | 99111072 Bonner | 1,409 | | | | 1,409 | | | | | | |
| SW MS RC & D | 66.000 | 00060462 Oldham | 17,436 | | | | 17,436 | | | | | | |
| MS Department of Environmental Quality | 66.000 | 050357 Hollomon | 6,148 | | | | 6,148 | | | | | | |
| NASPAA SCOPE | 66.000 | SCOPE 01121074 Morris | 7,124 | | | | 7,124 | | | | | | |
| University of North Carolina at CH | 66.000 | P105251 | 153 | | | | 153 | | | | | | |
| University of Georgia | 66.000 | RE353-131/2002467 Bonner | 1,694 | | | | 1,694 | | | | | | |
| MS Department of Environmental Quality | 66.460 | N.A. | 6,000 | | | | | | | 6,000 | | | |
| Resource Conservation and Development Area | 66.460 | N.A. | 863 | | 863 | | | | | | | | |
| Mississippi Department of Environmental Affairs | 66.607 | N.A. | 1,259 | | | 1,259 | | | | | | | |
| Mississippi Department of Environmental Affairs - Pollution Prevention Grants Program | 66.708 | N.A. | 103,594 | | | 103,594 | | | | | | | |
| Fermi Lab | 66.951 | N.A. | 10,798 | | | | | | | 10,798 | | | |
| Subtotal Pass-through Programs | | | 178,459 | 0 | 863 | 104,853 | 55,945 | 0 | 0 | 16,798 | 0 | 0 | 0 |
| Total Environmental Protection Agency | | | 240,440 | 0 | 863 | 125,108 | 55,945 | 0 | 31,252 | 18,246 | 0 | 9,026 | 0 |
| U.S. Department of Energy: | | | | | | | | | | | | | |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519201 Ma | 42,143 | | | | 42,143 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519202 Ma -Dunne | 49,468 | | | | 49,468 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519101 Piercy | 17,243 | | | | 17,243 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519203 Ma | 54,563 | | | | 54,563 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519103 Ma | 29,122 | | | | 29,122 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519102 Ma | 28,118 | | | | 28,118 | | | | | | |
| Southeastern University Research Association - SURA | 81.000 | 98C1519204 Ma | 12,886 | | | | 12,886 | | | | | | |
| Mississippi Department of Economic and Community Development | 81.041 | GT99-011-001 (Walden) | 10,005 | | | | 10,005 | | | | | | |
| Subtotal Pass-through Programs | | | 243,548 | 0 | 0 | 0 | 243,548 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total U.S. Department of Energy | | | 243,548 | 0 | 0 | 0 | 243,548 | 0 | 0 | 0 | 0 | 0 | 0 |
| U.S. Department of Education: | | | | | | | | | | | | | |
| Higher Education - Institutional Aid | 84.031 | | 9,026,676 | 2,081,698 | | 4,137,523 | | | 2,690,068 | | | 117,387 | |
| TRIO - Student Support Services | 84.042 | | 1,024,504 | 370,820 | | | 206,745 | | 205,379 | | | 241,560 | |
| TRIO Talent Search | 84.044 | | 320,919 | | | | | | 320,919 | | | | |
| TRIO - Upward Bound | 84.047 | | 1,126,896 | 263,857 | | 338,227 | | | 524,812 | | | | |
| Women's Education Equity Act Program | 84.083 | | 106,760 | 106,760 | | | | | | | | | |
| Patricia R. Harris Fellowships | 84.094 | | 9,738 | | | | 9,738 | | | | | | |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 346,947 | | | 346,947 | | | | | | | |
| Minority Science Improvement | 84.120 | | 220,304 | 28,214 | | 192,090 | | | | | | | |
| Rehabilitation Services - Service Projects | 84.128 | | -445 | | | | | | | | | -445 | |
| Rehabilitation Long-term Training | 84.129 | | 240,323 | | | 104,511 | 135,812 | | | | | | |
| National Institute on Disability and Rehabilitation Research | 84.133 | | 183,649 | | | | 183,649 | | | | | | |
| Migrant Education - High School Equivalency Program | 84.141 | | 439,912 | | | | | | 439,912 | | | | |
| College of Business Administration | 84.153 | | 72,204 | | | | | | | | | 72,204 | |
| Graduate Assistance in Areas of National Need | 84.200 | | 180,612 | | | | 44,518 | | | 136,094 | | | |
| Fund for the Improvement of Education | 84.215 | | 1,787,690 | | 1,150,590 | 438,669 | 198,431 | | | | | | |
| McNair Post-Baccalaureate Achievements | 84.217 | | 627,715 | | | 172,105 | | | | 251,015 | | 204,595 | |

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|---|---------------------------|--|----------------------------------|------------------|------------------|------------------|------------------|----------|------------------|----------------|----------|------------------|-----------|
| US Department of Education - P335A010178 Grace | 84.300 | | 33,810 | | | | 33,810 | | | | | | |
| Center for Literacy and Assessment | 84.324 | | 299,194 | | | | | | | | | 299,194 | |
| Special Education - Personnel Preparation to Improve Services | 84.325 | | 320,519 | | | 281,221 | | | 39,298 | | | | |
| Special Education - Technical Assistance and Dissemination to Improve Services | | | | | | | | | | | | | |
| and Results for Children with Disabilities | 84.326 | | 561,934 | | | | | | | | | 561,934 | |
| Demonstration Projects to Ensure Students with Disabilities Receive a Higher Ed. | 84.333 | | 374,171 | | | | | | | | | 374,171 | |
| Child Care Access Means Parents in School | 84.335 | | 90,476 | | | | | | | | | 90,476 | |
| Teacher Quality Enhancement Grants | 84.336 | | 2,762,469 | | | 741,800 | 2,020,669 | | | | | | |
| Preparing Tomorrow's Teachers to Use Technology | 84.342 | | 895,117 | 261,399 | 91,621 | | 570,042 | | | | | -27,945 | |
| Mathematics and Science Partnerships | 84.366 | | 240,946 | 240,946 | | | | | | | | | |
| Delta Area Writing Project | 84.928 | | 8,755 | | 8,755 | | | | | | | | |
| Subtotal Direct Programs | | | 21,301,795 | 3,353,694 | 1,250,966 | 6,753,093 | 3,403,414 | 0 | 4,220,388 | 387,109 | 0 | 1,933,131 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| University of Notre Dame - USCMS Teacher Support Grant | 84.000 | N.A. | 2,296 | | | | | | | 2,296 | | | |
| University of North Carolina - Greensboro | 84.000 | R319A000011 | 19,987 | | | | | | 19,987 | | | | |
| Center for Civil Education | 84.000 | 02030274 | 2,532 | | | | 2,532 | | | | | | |
| Center for Civil Education | 84.000 | 02030273 | 27,061 | | | | 27,061 | | | | | | |
| MS Arts Commission | 84.000 | 02090777 Swain | 16,561 | | | | 16,561 | | | | | | |
| MS Institutions of Higher Learning | 84.000 | 2001-57E Ebanks | 32,580 | | | | 32,580 | | | | | | |
| MS State Department of Health | 84.000 | 02020146 Cirlot-New | 21,039 | | | | 21,039 | | | | | | |
| University of CA-Berkeley | 84.000 | 02030241 NWP | 53,607 | | | | 53,607 | | | | | | |
| Missouri Division of Family Services | 84.000 | 97-1-487A, SS01240 | 4,505 | | | | 4,505 | | | | | | |
| America Reads -MS | 84.000 | (Preschool) FY02 | 37,502 | | | | 37,502 | | | | | | |
| Tupelo Public School District | 84.000 | 0204035401 Hare - Year 2 | 133,635 | | | | 133,635 | | | | | | |
| Tupelo Public School District | 84.000 | DOE 01-04-0339-01 | 140 | | | | 140 | | | | | | |
| IHL-Amer. Reads-MS Grace | 84.000 | Amer. Reads-MS Grace | 15,772 | | | | 15,772 | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.000 | 1-331-S1800-004 Project START | 1,895 | | | | 1,895 | | | | | | |
| University of AL-Birmingham | 84.000 | 01040332 Grace | 7,584 | | | | 7,584 | | | | | | |
| MS State Department of Health | 84.000 | 00120446 Rizer | 555 | | | | 555 | | | | | | |
| MAET | 84.000 | 02010076 Grace | 154,747 | | | | 154,747 | | | | | | |
| MS Department of Education | 84.000 | 005112-008 R Halpin | 5,452 | | | | 5,452 | | | | | | |
| University of CA-Berkeley | 84.000 | NWP 02040326 | 5,923 | | | | 5,923 | | | | | | |
| MS Institutions of Higher Learning - Delta Physics Project | 84.000 | 2001-59E | 157,084 | | | | | | 157,084 | | | | |
| MS Dept. of Education - Education of Children with Disabilities in State Operated... | 84.009 | N.A. | 4,521 | | | | | | | 4,521 | | | |
| Mississippi Dept of Education -CCC & Develop Idea Part B | 84.024 | N.A. | 21,658 | | | | | | | | | 21,658 | |
| Mississippi Dept of Education -Dubard School-Idea Part B | 84.024 | Fund 2610 | 529 | | | | | | | | | 529 | |
| Mississippi Dept of Education -Dubard School-Idea Part B | 84.024 | N.A. | 22,570 | | | | | | | | | 22,570 | |
| University of Mississippi - MS Teacher Fellowship | 84.031 | N.A. | 7,322 | | | | | | | | | 7,322 | |
| Mississippi Department of Education: Trio Cluster-Trio: Student Support | 84.042 | N.A. | 129,153 | | | 129,153 | | | | | | | |
| Board of Trustees of Inst. of Higher Learning - Leveraging Educational Assistance Partnership | 84.069 | N.A. | 416,420 | | 8,141 | 49,085 | 35,039 | 4,279 | 6,008 | 24,321 | 4,125 | 31,644 | 253,778 |
| MS Department of Education | 84.116 | 005167-001 West | 127,191 | | | | 127,191 | | | | | | |
| Prairie View University: Fund for the Improvement of Postsecondary Education | 84.116 | N.A. | 6,229 | | | 6,229 | | | | | | | |
| Jackson State University - Minority Science Improvement | 84.120 | N.A. | 42,047 | | | 42,047 | | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.126 | 00-331-11000-132 Baker | 88 | | | | 88 | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.126 | 02-331-11000-132 FY02 Baker | 65,559 | | | | 65,559 | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.126 | 01-331-11000-131 West | 76,117 | | | | 76,117 | | | | | | |
| MS Department of Education - Eisenhower Mathematics and Science Education Act | 84.168 | 4406 | 3,160 | | | | | 3,160 | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Dev. | 84.168 | N.A. | 84,877 | | | 84,877 | | | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development Grants | 84.168 | 2001-53E | 18,024 | | 18,024 | | | | | | | | |
| Mississippi Institutions for Higher Learning - Mathematics Institute for Teachers | 84.168 | C001-61E | 47,986 | | | | | | | | | 47,986 | |
| MS Department of Health - Special Education - Grants for Infants and Families with Disabilities | 84.181 | N.A. | 142,912 | | | | | | | | 142,912 | | |
| Mississippi Department of Public Safety-Drug & Violence Prevention | 84.186 | O-DF-412-1 | 21,626 | | | | | | | | | 21,626 | |
| Institutions of Higher Learning - MS Studies Seminar | 84.215 | 2000-55E | 2,739 | | | | | | | | | 2,739 | |
| Mississippi Department of Rehabilitative Services | 84.224 | 00-331-S1800-004 Project START | 200 | | | | 200 | | | | | | |
| Mississippi Department of Rehabilitative Services | 84.224 | 02-331-S1800-004 Project START | 65,659 | | | | 65,659 | | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development State Grant | 84.281 | 2002-81E | 12,471 | | | | | 12,471 | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development Grants | 84.281 | 2002-76E | 54,992 | | 54,992 | | | | | | | | |
| Mississippi Valley State University - Eisenhower Professional Development Grants | 84.281 | 98-80E | 6,443 | | 6,443 | | | | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development State Grant | 84.281 | 2001-58E | 17,064 | | | | | 17,064 | | | | | |
| Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development State Grant | 84.281 | 2001-58E | 543,444 | | | | | | | | | | 543,444 |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|--|---------------------------|--|----------------------------------|-----------|-----------|-----------|-----------|--------|-----------|---------|-----------|-----------|-----------|
| Lamar County School District - Links to Learning | 84.287 | 01/S287B01186 | 26,398 | | | | | | | | | 26,398 | |
| Petal School District - Ready to Learn/Reaching New | 84.298 | N.A. | 5,615 | | | | | | | | | 5,615 | |
| Petal School District - Ready to Learn | 84.298 | N.A. | 947 | | | | | | | | | 947 | |
| Tupelo Public School District | 84.303 | 01-11-0961-01 Brook Yr2 | 456,849 | | | | 456,849 | | | | | | |
| Tupelo Public School District | 84.303 | PO 21420 - CREATE for MS | 451,227 | | | | 451,227 | | | | | | |
| MS Department of Health - Special Education - Grants for Infants and for Children with Disabilities | 84.323 | N.A. | 8,373 | | | 8,373 | | | | | | | |
| Mississippi State University | 84.325 | N.A. | 27,663 | | | | | | | 27,663 | | | |
| Mississippi State University-Project Response | 84.325 | 03 | 9,244 | | | | | | | | | 9,244 | |
| University of Southern Mississippi | 84.333 | USM-0614004123-A10 Rizer | 5,273 | | | | 5,273 | | | | | | |
| Eastern Michigan University-Model for Academic Service Learning | 84.336 | N.A. | 30,782 | | | | | | | | | 30,782 | |
| Mississippi State University - Preparing Teachers to Teach W/ Technology | 84.342 | 99-12-1122-03/MSU#05 | 71,298 | | | | | | | | | 71,298 | |
| Mississippi State University | 84.342 | N.A. | 130,618 | | | | | | | 130,618 | | | |
| Mississippi State University - Preparing Teachers to Teach With Technology | 84.342 | N.A. | 102,696 | | | 102,696 | | | | | | | |
| Mississippi State University - National Writing Project | 84.928 | N.A. | 7,071 | | | 7,071 | | | | | | | |
| National Writing Corporation - National Writing Project | 84.928 | N.A. | 47,659 | | | | | | 30,852 | | | 16,807 | |
| National Writing Project-Live Oak Writing Project | 84.928 | 01-MS09 | 9,198 | | | | | | | | | 9,198 | |
| University of California | 84.928 | Univ of California Writing Project 92-MS0 | 15,715 | | | | 15,715 | | | | | | |
| Subtotal Pass-through Programs | | | 4,048,084 | 0 | 87,600 | 429,531 | 1,820,007 | 36,974 | 213,931 | 184,898 | 151,558 | 326,363 | 797,222 |
| | | | | | | | | | | | | 0 | |
| Total U.S. Department of Education | | | 25,349,879 | 3,353,694 | 1,338,566 | 7,182,624 | 5,223,421 | 36,974 | 4,434,319 | 572,007 | 151,558 | 2,259,494 | 797,222 |
| Department of Health and Human Services: | | | | | | | | | | | | | |
| National Library | 93.000 | | 10,000 | | | 10,000 | | | | | | | |
| Mental Health National Research Service Awards | 93.282 | | 217,333 | | | 217,333 | | | | | | | |
| PHS J R25 GM55379 | 93.330 | | 154,040 | | | | | | | 154,040 | | | |
| Advanced Education Nurse Traineeship | 93.358 | | 180,557 | 33,384 | | | | 36,166 | | | 44,064 | 66,943 | |
| Research Infrastructure | 93.389 | | 1,683 | | | | | | | 1,683 | | | |
| Cancer Treatment Research | 93.395 | | 2,000 | | | | | | | 2,000 | | | |
| Promoting Safe and Stable Families - Visions | 93.556 | | 47,433 | | | | | | | | | 47,433 | |
| Child Care and Development Block Grant | 93.575 | | 28,799 | 28,799 | | | | | | | | | |
| Head Start | 93.600 | | 51,141 | | | 51,141 | | | | | | | |
| Developmental Disabilities University Affiliated Programs | 93.632 | | 323,915 | | | | | | | | | 323,915 | |
| Health Career Opportunity Programs | 93.822 | | 941,198 | 260,670 | | | | | | | 680,528 | | |
| Arca Health Education Centers | 93.824 | | 599,868 | 126,670 | | | | | | | 473,198 | | |
| Heart and Vascular Diseases Research | 93.837 | | 43,607 | | | | | | 43,607 | | | | |
| Microbiology and Infectious Diseases Research | 93.856 | | 10,453 | | | | | | 10,453 | | | | |
| Grants for Predoctoral Training in Family Medicine | 93.896 | | 36,102 | | | | | | | | 36,102 | | |
| Residency Training & Advanced Education in Dentistry | 93.897 | | 48,647 | | | | | | | | 48,647 | | |
| Rural Outreach - Rural Network Development Program | 93.912 | | 790,809 | | | | | | | | | 790,809 | |
| Health Resources and Services Administration - | | | | | | | | | | | | | |
| Grants to provide outpatient early intervention services with respect to HIV disease | 93.918 | | 82,005 | | | | | | | | 82,005 | | |
| Public Health Traineeship | 93.964 | | 15,481 | | | | | | | | | 15,481 | |
| Adolescent Family Life: Demo Projects | 93.995 | | 272,643 | | | 272,643 | | | | | | | |
| National Institutes of Health - Mental Health Research Grants | 93.242 | | 6,864 | | | | | | | | 6,864 | | |
| Basic Nurse Education and Practice Grants | 93.359 | | 8,330 | | | | | | | | 8,330 | | |
| Public Health Service II - Grants for Faculty Development in Family Medicine | 93.895 | | 2,591 | | | | | | | | 2,591 | | |
| Subtotal Direct Programs | | | 3,875,499 | 449,523 | 0 | 551,117 | 0 | 36,166 | 0 | 211,783 | 1,382,329 | 1,244,581 | 0 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Jackson State University - NIMH Cor Honors High School Research Program | 93.000 | N.A. | 141 | | | | | | | | 141 | | |
| University of Maryland - Consumer Health Education Center | 93.000 | N01-LM-6-3522 | 14,772 | | | | | | | | 14,772 | | |
| NCAA - National Youth Sports Program | 93.000 | 80-8101 | 82,715 | | | | | | 82,715 | | | | |
| NYSP | 93.000 | 2000,2001,2002 | 69,114 | | | | | | | 69,114 | | | |
| Center for Disease Control | 93.000 | CDC# 001PA | 16,212 | | | | | | 16,212 | | | | |
| National Institute of General Med/Sci. (NIGMS) | 93.000 | 1R25GN61840 | 93,252 | | | | | | 93,252 | | | | |
| National Institute of Health - NIH Extramural Associate | 93.000 | 5 G11HD-37065 | 44,481 | | | | | | 44,481 | | | | |
| MDMH | 93.000 | 4585-DD02-RE TKMARTIN REACT | 11,263 | | | | 11,263 | | | | | | |
| MS Access for Rural Care | 93.000 | 01060435 | 9,494 | | | | 9,494 | | | | | | |
| Central MS, Inc | 93.000 | 01-04-0307-1 Lovell | 13,217 | | | | 13,217 | | | | | | |
| ICS/Head Start | 93.000 | 02-03-0231-1 Grace | 47,152 | | | | 47,152 | | | | | | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|----------------|---------------|----------------|------------------|---------------|----------------|----------------|------------------|------------------|------------------|
| Inst of Community Serv | 93.000 | 02070533 | 855 | | | | 855 | | | | | | |
| Central MS, Inc Head Start Prog | 93.000 | 01-04-0331-1 | 21,117 | | | | 21,117 | | | | | | |
| Jackson Medical Mall Foundation - Community Access Program | 93.000 | G92-0A-00084-0 | 66,240 | | | | | | | | 66,240 | | |
| MS Department of Health - Scalants for Second Graders in District III | 93.000 | N.A. | 65,664 | | | | | | | | 65,664 | | |
| SW Oncology Group - Maternal and Child Health Federal Consolidated Programs | 93.110 | N.A. | 61,465 | | | | | | | | 61,465 | | |
| Mississippi Dept of Mental Health - Recreation Svcs People with disabilities | 93.125 | MENTAL | 36,620 | | | | | | | | | 36,620 | |
| MS Department of Mental Health - Person Centered Planning | 93.125 | 4452-DDC-SD-PCP-USM | 79,866 | | | | | | | | | 79,866 | |
| Louisiana State University - National AIDS Education and Training Centers | 93.145 | N.A. | 310,806 | | | | | | | | 310,806 | | |
| Quentin N. Burdick Rural Health | 93.192 | 961218VJS39S3-01 | 20,802 | | 20,802 | | | | | | | | |
| NCAA - Nysp Summer 01 | 93.194 | NYSPPF 245 | 46,669 | | | | | | | | | 46,669 | |
| University of South Alabama - Rural Telemedicine Grants | 93.211 | N.A. | 103,588 | 103,588 | | | | | | | | | |
| Homophilia Group of Georgia - Substance Abuse Treatment Conference Grants | 93.218 | N.A. | 21,985 | | | | | | | | 21,985 | | |
| Southwest Mississippi Area Health | 93.324 | N.A. | 101,253 | 101,253 | | | | | | | | | |
| University of Arkansas - MS Cancer Info Service Partner | 93.397 | 63347-00-100 | 28,345 | | | | | | | | | 28,345 | |
| University of Alabama - Deep South Network For Cancer Control | 93.399 | U01-CA86128 | 714,264 | | | | | | | | | 714,264 | |
| Mississippi Department of Human Services | 93.556 | 527D301 Bright Futures FY01 | 108,322 | | | | 108,322 | | | | | | |
| MS Pine Belt Mental Health Care Resources | 93.556 | N.A. | 12,135 | | | | | | | | | 12,135 | |
| Mississippi Department of Human Services | 93.556 | 527D311 Bright Futures FY02 | 479,607 | | | | 479,607 | | | | | | |
| Mississippi Department of Human Services-CDA Scholarship Assistance Program | 93.558 | 525Q7411 | 11,210 | | | | | | | | | 11,210 | |
| Mississippi Department of Human Services | 93.558 | 527WC11 Robinson FY02 | 119,653 | | | | 119,653 | | | | | | |
| Mississippi Department of Human Services | 93.558 | 527WC01 Robinson | 69,659 | | | | 69,659 | | | | | | |
| Mississippi Department of Human Services | 93.558 | 01090689 Schmidt Rural Health | 13,278 | | | | 13,278 | | | | | | |
| Mississippi Department of Human Services-Men Matter Family Project | 93.558 | 525WEO1 | 17,988 | | | | | | | | | 17,988 | |
| Mississippi Department of Human Services-USM Community Arts School | 93.558 | 525WB02 | 11,119 | | | | | | | | | 11,119 | |
| Mississippi Department of Human Services-FNP Prevention/Intervention Project | 93.558 | 525WBO1 | 27,522 | | | | | | | | | 27,522 | |
| Mississippi Dept of Human Services - FNP Prevention/Intervention Project | 93.558 | 525WB11 | 88,575 | | | | | | | | | 88,575 | |
| Mississippi Department of Human Services | 93.558 | Subgrant #527WE01 | 13,981 | | | | 13,981 | | | | | | |
| Mississippi Department of Human Services-USM Families First Resource | 93.558 | 525WCO1 | 99,788 | | | | | | | | | 99,788 | |
| Mississippi Department of Human Services - Temporary Assistance for Needy Families | 93.558 | N.A. | 92,750 | | | 92,750 | | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q722 Davis 10/1/01-10/31/01 | 14,706 | | | | 14,706 | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q6401, 527Q540, 527Q2491 | 188,984 | | | | 188,984 | | | | | | |
| Mississippi Department of Human Services | 93.575 | 527Q723 Nurturing Homes- Davis | 197,329 | | | | 197,329 | | | | | | |
| Mississippi Dept of Human Services - F/C Families First Resouce Center | 93.588 | 525WC11 | 91,470 | | | | | | | | | 91,470 | |
| Mississippi Department of Mental Health-Self Determination Through Homes | 93.630 | 4576-DDC-HOMES-MY | 77,502 | | | | | | | | | 77,502 | |
| Mississippi Department of Mental Health-Recreation Services for People | 93.630 | 4575-DDC-CI-USM | 16,718 | | | | | | | | | 16,718 | |
| MS State Department of Mental Health - Administration for Children & Families - Developmental disabilities Basic Support and Advocacy Grants | 93.630 | N.A. | 10,087 | | | | | | | | 10,087 | | |
| Mississippi Department of Medicaid - State Children's Insurance Program | 93.767 | N.A. | 260 | | | 260 | | | | | | | |
| MS Department of Health - HIV Care Formula Grants | 93.917 | N.A. | 413,612 | | | | | | | | 413,612 | | |
| MS Department of Health - Project MITTS | 93.946 | 714-701-168/16X | 114,725 | | | | | | | | | 114,725 | |
| MS Department of Health - Project Unite | 93.946 | 714-701-161 | 120,203 | | | | | | | | | 120,203 | |
| Mississippi Dept of Mental Health - And Justice for All | 93.958 | IDS | 23,628 | | | | | | | | | 23,628 | |
| MS Department of Health - Maternal and Child Health Services Block Grant to States | 93.994 | N.A. | 122,644 | | | | | | | | 122,644 | | |
| Subtotal Pass-through Programs | | | 4,638,807 | 204,841 | 20,802 | 93,010 | 1,308,617 | 0 | 236,660 | 69,114 | 1,087,416 | 1,618,347 | 0 |
| Total Department of Health and Human Services | | | 8,514,306 | 654,364 | 20,802 | 644,127 | 1,308,617 | 36,166 | 236,660 | 280,897 | 2,469,745 | 2,862,928 | 0 |
| Corporation for National and Community Service: | | | | | | | | | | | | | |
| State Commissions | 94.003 | | 277,929 | | | | | | | | | | 277,929 |
| Learn and Serve America - School and Community Based Program | 94.004 | | 96,256 | | | | | | | | | | 96,256 |
| Learn and Serve America - Higher Education | 94.005 | | 182,828 | | | | | | | | | 182,828 | |
| AmeriCorps | 94.006 | | 6,084,092 | | | 5,619 | | 16,368 | | | | | 6,062,105 |
| Corporation for National and Community Service - Planning and Program Development Grants | 94.007 | | 115,710 | | | | | | | | | | 115,710 |
| Interim Program Development - Training and Technical Assistance | 94.009 | | 101,695 | | | | | | | | | | 101,695 |
| Volunteers in Service to America | 94.013 | | 148,273 | | | | | | | | | | 148,273 |
| African Studies/Revised I.S.M - P016A99038 | 94.016 | | 8,538 | | | | | | | | | 8,538 | |
| Subtotal Direct Programs | | | 7,015,321 | 0 | 0 | 5,619 | 0 | 16,368 | 0 | 0 | 0 | 191,366 | 6,801,968 |
| Pass-through Programs From: | | | | | | | | | | | | | |
| Mississippi Department of Education-Learn and Serve America - CHESP | 94.004 | 013201J205334-001 | 572,879 | | | | | | | | | 572,879 | |

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures | ASU | DSU | JSU | MSU | MUW | MVSU | UM | UMMC | USM | IHL Board |
|---|---------------------------|--|----------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Mississippi Institutions of Higher Learning-Campus Link Learn & Serve | 94.005 | N.A. | 91,931 | | | | | | | | | 91,931 | |
| University of Southern Mississippi - Learn and Serve America - Higher Education | 94.005 | N.A. | 44,515 | | | 44,515 | | | | | | | |
| Mississippi Institutions of Higher Learning-The Garden Project | 94.005 | N.A. | 11,928 | | | | | | | | | 11,928 | |
| University of Southern Mississippi - Learn and Serve America-Higher Education | 94.005 | 0310420102-D10 | 88,262 | | | | | | | 16,202 | | | 72,060 |
| University of Southern Mississippi - Learn and Serve America - Higher Education | 94.005 | 0310420102-D10 | 46,283 | | 46,283 | | | | | | | | |
| University of Southern Mississippi | 94.005 | Gr00797-D10 | 39,156 | | | | | | | 39,156 | | | |
| University of North Carolina - Scale's Literacy Action Network | 94.005 | 5-55549 | 3,456 | | | | | | | | | 3,456 | |
| Board of Trustees of the Institutions of Higher Learning - AmeriCorps | 94.006 | 98-ARCM-5025 | 1,339,703 | | 1,339,703 | | | | | | | | |
| Mississippi Institutions for Higher Learning - Campus Link AmeriCorps | 94.013 | N.A. | 291,592 | | | | | | | | | 291,592 | |
| AmeriCorps VISTA | 94.013 | N.A. | 165,853 | | | | | | | | | 165,853 | |
| Mississippi Institutions for Higher Learning - AmeriCorps Vista Service Learn | 94.013 | N.A. | 127,009 | | | | | | | | | 127,009 | |
| Subtotal Pass-through Programs | | | 2,822,567 | 0 | 1,385,986 | 44,515 | 0 | 0 | 0 | 55,358 | 0 | 1,264,648 | 72,060 |
| Total Corporation for National and Community Service | | | 9,837,888 | 0 | 1,385,986 | 50,134 | 0 | 16,368 | 0 | 55,358 | 0 | 1,456,014 | 6,874,028 |
| Other U.S. Agencies: | | | | | | | | | | | | | |
| U.S. Department of State | | | | | | | | | | | | | |
| Enhancing the capacity of Local Government in Tanzania Kagera Region | 19.000 | 19.S-ECAPE02GR061PS | 87,242 | | | 87,242 | | | | | | | |
| Fannie Mae Foundation | 99.000 | | 30,472 | | | | 30,472 | | | | | | |
| Total Other U.S. Agencies | | | 117,714 | 0 | 0 | 87,242 | 30,472 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Programs | | | 83,110,818 | 5,276,954 | 2,869,770 | 12,684,418 | 12,563,251 | 113,706 | 7,131,004 | 16,141,863 | 3,711,528 | 14,928,071 | 7,690,253 |
| Total Expenditures of Federal Awards | | | \$ 504,658,116 | 29,049,991 | 12,863,230 | 82,551,323 | 141,907,157 | 6,077,498 | 22,888,916 | 86,126,070 | 28,790,064 | 86,713,614 | 7,690,253 |

Notes to Schedule of Expenditures of Federal Awards

This schedule was prepared using the same basis of accounting and the same significant accounting policies, as applicable, used for the basic financial statements, with the following exceptions:

- A. (1) For purposes of this schedule, loans advanced from the Federal Perkins Loan Program (CFDA #84.038), Health Education Assistance Loans (CFDA #93.108), Health Professions Student Loans (CFDA# 93.342) and the Nursing Student Loan Program (CFDA #93.364) are presented as federal expenditures. These loans are not reported as expenditures on the financial statements but as an increase in notes receivable. The outstanding loan balances and the allowance for uncollectible amounts for the loan programs at June 30, 2002, are reflected in Note 6 to the financial statements.
- (2) For purposes of this schedule, loans made to students under the William D. Ford Federal Direct Student Loan Program (CFDA #84.268) and/or the Federal Family Educational Loan Program (CFDA #84.032) are presented as federal expenditures. Neither the funds advanced to students, nor the outstanding loan balance is included in the financial statements since the loans are made and subsequently collected by private lending institutions and/or the federal government.
- B. Pass-through grants between universities have not been eliminated for purposes of this schedule.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

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State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

April 21, 2003

Board of Trustees of the State Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211-6463

We have audited the financial statements of the State of Mississippi Institutions of Higher Learning (IHL), a component unit of the State of Mississippi, as of and for the year ended June 30, 2002, as listed in the table of contents and have issued our report thereon dated April 21, 2003. We did not audit the financial statements of:

the University of Mississippi Medical Center Educational Building Corporation, a component unit of the University of Mississippi Medical Center, which statements reflect total assets of \$118,111,866 as of June 30, 2002, and total revenues of \$6,835,275 for the year then ended;

the University Hospitals and Clinics, a division of the University of Mississippi Medical Center, which statements reflect total assets of \$335,596,731 as of June 30, 2002, and total revenues of \$364,136,544 for the year then ended;

the Division of Institutional Medicine, a division of the University of Mississippi Medical Center, which statements reflect total assets of \$5,364,866 as of June 30, 2002, and total revenues of \$28,248,621 for the year then ended;

the University of Mississippi Medical Center Tort Claims Fund, which statements reflect total assets of \$19,025,621 as of June 30, 2002, and total revenues of \$5,972,959 for the year then ended;

the State Institutions of Higher Learning Self-Insured Workers' Compensation Program, which statements reflect total assets of \$8,595,201 as of June 30, 2002, and total revenues of \$4,897,077 for the year then ended;

the State Institution's of Higher Learning Tort Liability Fund, which statements reflect total assets of \$3,692,942 as of June 30, 2002, and total revenues of \$885,401 for the year then ended;

Alcorn State University, which statements reflect total assets of \$89,332,316 as of June 30, 2002, and total revenues of \$55,413,441 for the year then ended; and

Jackson State University, which statements reflect total assets of \$173,203,064 as of June 30, 2002, and total revenues of \$128,022,031 for the year then ended.

Those financial statements were audited by other auditors whose reports thereon have been furnished to us. This report, insofar as it relates to the amounts included for the above mentioned entities, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the IHL's basic financial statements are free of material misstatement, we and other auditors performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

We did not perform tests of compliance with laws, regulations, contracts and grants for the entities identified in the first paragraph of this report. Those tests were performed by other auditors, whose reports on compliance with laws and regulations in accordance with *Government Auditing Standards* were furnished to us, and this report, insofar as it relates to the above mentioned entities, was based solely upon the reports of the other auditors.

The results of our tests and the reports of other auditors did not disclose any instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we and the other auditors noted certain immaterial instances of noncompliance that we and the other auditors have reported to management of the various universities in separate communications.

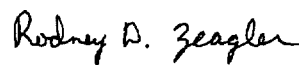
Internal Control Over Financial Reporting

In planning and performing our audit, we and other auditors considered the IHL's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. The reports of the other auditors on internal controls in accordance with *Government Auditing Standards* were furnished to us, and our consideration on internal controls, insofar as it relates to the above mentioned entities, was based solely upon the reports of the other auditors. Our and the other auditors' consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amount that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We and the reports of other auditors did not note any matters involving internal control over financial reporting and its operation that were considered to be a material weakness. However, we and the reports of other auditors noted certain immaterial internal control deficiencies that we and the other auditors have reported to management of the various universities in separate communications.

This report is intended solely for the information and use of the IHL, Members of the Legislature, entities with accreditation overview, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



PHIL BRYANT
State Auditor



RODNEY D. ZEAGLER, CPA
Director, Financial and Compliance Audit Division



State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

April 21, 2003

Board of Trustees of the State Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211-6463

Compliance

We have audited the compliance of the State of Mississippi Institutions of Higher Learning (IHL) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. The IHL's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the institution's management. Our responsibility is to express an opinion on the institution's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the institution's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the institution's compliance with those requirements.

In our opinion, the IHL complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. However, the results of other auditor's procedures disclosed an instance of noncompliance with those items that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2002-JSU-1.

Internal Control Over Compliance

The management of the IHL is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we and other auditors considered the IHL's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

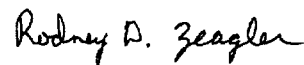
We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal over compliance that, in our opinion, could adversely affect the institution's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs: Section 3 - Findings and Questioned Costs for Federal Awards".

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described in the findings referred to above to be a material weakness. We also noted certain immaterial internal control deficiencies that we have reported to management of the various universities in separate communications.

This report is intended solely for the information and use of the IHL, Members of the Legislature, entities with accreditation overview, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



PHIL BRYANT
State Auditor



RODNEY D. ZEAGLER, CPA
Director, Financial and Compliance Audit Division

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2002

Section 1: Summary of Auditor's Results

Financial Statements:

- | | | |
|----|---|-------------|
| 1. | Type of auditor's report issued on the general purpose financial statements: | Unqualified |
| 2. | Material noncompliance relating to the general purpose financial statements? | No |
| 3. | Internal control over financial reporting: | |
| a. | Material weakness(es) identified? | No |
| b. | Reportable condition(s) identified that are not considered to be material weaknesses? | No |

Federal Awards:

- | | | |
|-----|---|-------------|
| 4. | Type of auditor's report issued on compliance for major federal programs: | Unqualified |
| 5. | Internal control over major programs: | |
| a. | Material weakness(es) identified | No |
| b. | Reportable condition(s) identified that are not considered to be material weaknesses? | Yes |
| 6. | Any audit finding(s) reported as required by Section ___.510(a) of Circular A-133? | Yes |
| 7. | Federal programs identified as major programs: | |
| a. | Research and Development Cluster: (see Schedule of Expenditures of Federal Awards for CFDA numbers) | |
| b. | Student Financial Aid Cluster: (see Schedule of Expenditures of Federal Awards for CFDA numbers) | |
| c. | Higher Education - Institutional Aid; CFDA # 84.031 | |
| d. | TRIO Cluster: CFDA # 84.042 Student Support Services CFDA # 84.044 Talent Search CFDA # 84.047 Upward Bound CFDA # 84.217 McNair Post-Baccalaureate Achievement | |
| e. | AmeriCorps; CFDA # 94.006 | |
| f. | Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program; CFDA # 16.580 | |
| g. | Education and Human Resources; CFDA # 47.076 | |
| 8. | The dollar threshold used to distinguish between type A and type B programs: | \$3,000,000 |
| 9. | Auditee qualified as a low-risk auditee? | Yes |
| 10. | Prior fiscal year audit finding(s) and questioned cost relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings as discussed in Section ___.315(b) of OMB Circular A-133? | No |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2002

Section 2: Findings Relating to the Financial Statements

There were no findings relating to the financial statements.

Section 3: Findings and Questioned Costs for Federal Awards

Reportable Conditions Not Considered to be Material Weaknesses

Alcorn State University

2002-ASU-1 Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

Other auditors reported that during testwork of student financial aid, it was noted that the wrong budget was used in calculating the students' financial aid awards in three of ten students tested.

Recommendation

Other auditors recommended the financial aid office should make any necessary student status corrections prior to preparing student awards.

Jackson State University

2002-JSU-1 Finding

Program : Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

Questioned Costs: \$1,414

Other auditors reported that during testwork of the federal work-study program, it was noted that seven out of twelve students tested received earnings that exceeded the documented award amount. This resulted in two students being awarded more than their calculated need.

Recommendation

Other auditors recommended that management of the university adhere to established procedures of reconciling fiscal work-study records on a monthly basis, and ensure that students do not receive federal work-study payments in excess of amounts awarded.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002

Mississippi University for Women

2002-MUW-1 Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

The institution did not comply with Title IV financial aid requirements outlined in the *Federal Student Financial Aid Handbook*. The institution does not have procedures in place to insure that proper documentation is maintained to verify that the student or parent is notified when loan proceeds are credited to the student's account.

Recommendation

The institution should implement procedures to insure that proper documentation is maintained to verify that the student or parent is notified when loan proceeds are credited to the student's account. This documentation may be in written or electronic form.

Mississippi Valley State University

2002-MVSU-1. Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

The institution did not comply with Title IV financial aid refund requirements outlined in the *Federal Student Financial Aid Handbook*. The institution does not have procedures in place to calculate refunds for students who unofficially withdraw from school.

Recommendation

The institution should implement procedures to properly calculate refunds for all students withdrawing from school.

2002-MVSU-2. Finding:

Program: TRIO Cluster

Compliance Requirement: Allowable Costs/Cost Principles

Adequate documentation was not prepared by some employees to support the distribution of payroll charged against the federal awards. OMB Circular A-21, Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions, requires that a payroll distribution system be in place to document and monitor the percentage of activity that each employee works on a specific federal award within a specified period of time.

Recommendation:

Policies and procedures should be established to insure that a system is in place to document payroll distribution as required by OMB Circular A-21.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002

2002-MVSU-3. Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

The institution did not comply with Title IV financial aid requirements outlined in the *Federal Student Financial Aid Handbook*. The institution does not have procedures in place to insure that proper documentation is maintained to verify that the student or parent is notified when loan proceeds are credited to the student's account.

Recommendation

The institution should implement procedures to insure that proper documentation is maintained to verify that the student or parent is notified when loan proceeds are credited to the student's account. This documentation may be in written or electronic form.

University of Southern Mississippi

2002-USM-1. Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions

The institution did not comply with Title IV financial aid refund requirements outlined in the *Federal Student Financial Aid Handbook*. The institution does not have procedures in place to calculate refunds for students who unofficially withdraw from school.

Recommendation

The institution should implement procedures to properly calculate refunds for all students withdrawing from school.

2002-USM-2 Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special Test and Provisions

The institution did not comply with Title IV financial aid requirements outlined in the *Federal Student Financial Aid Handbook*. The institution does not have procedures in place to notify students or parents when loan proceeds are used to credit the student's account.

Recommendation

The institution should implement procedures to properly notify students or parents when loan proceeds are credited to the student's account.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

AUDITEE'S CORRECTIVE ACTION PLAN

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

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Alcorn State University

Lorman, Mississippi 39096-9402

Office of the Vice President
for Business Affairs

As required by Section __.315(c) of OMB Circular A-133, Alcorn State University has prepared and hereby submits the following corrective action plan for the finding included in the Schedule of Findings and Questioned Costs for the year ended June 30, 2002.

Finding

Corrective Action Plan Details

Findings and Questioned Costs for Federal Awards

2002 ASU-1 a. Name of Contact Person Responsible for Corrective Action:

Juanita Russell, Director Financial Aid

(601) 877-6112

Dr. Alice Gill, Asst. Vice President for Enrollment

(601) 877-6170

b. Corrective Action Planned:

This finding occurred due to a student registering as an in-state student, but indicated she was an out-of-state student when completing the financial aid application. The financial aid office used an out-of-state budget in calculating aid, while the student changed residency to in-state in the registrar's office. The change of residency should have been relayed to the financial aid office. Procedures have been implemented to correct this finding by forwarding documentation of change in any student's residency to the financial aid office to eliminate this from happening again. The remaining two calculations were due to change in on-campus and off-campus status. The housing office has been given access to the financial aid award computer screen so that they can determine the student's living status. The housing office will send documentation to the financial aid office for any changes in student living status.

Using the incorrect budget determined whether to provide the student with more subsidized loan than unsubsidized. The University has changed the loan amount to reflect more of an unsubsidized than subsidized loan amount.

Sincerely,



Wiley F. Jones
Vice President for Business Affairs



JACKSON STATE UNIVERSITY

P. O. Box 17250
JACKSON, MISSISSIPPI 39217-0250

VICE PRESIDENT FOR FINANCE AND
ADMINISTRATION

PHONE: (601) 979-2211
FAX: (601) 979-8644

April 21, 2003

As required by Section ____ .315(c) of OMB Circular A-133, Jackson State University has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Cost for the year ended June 30, 2002:

Finding Related to the Financial Statements

Finding

Corrective Action Plan Details

2002-JSU-1

A. Name(s) of contact person responsible for corrective action

Mahmoud K. Nabulsi
Director of Financial Services
(601) 979-2010

B. Corrective Action Planned:

The University will adhere to the established procedures of reconciling fiscal work-study records, to enhance and ensure that students do not receive federal work-study payments in excess of amount awarded.

C. Anticipated Completion Date:

The plan will be implemented immediately.

Sincerely yours,


Vice President for Business and Finance



Mississippi Valley State University

2002-MVSU-1

Student Financial Aid Cluster

Person responsible for corrective action:

Darrell Boyd, Financial Aid Director
(662) 254-3338

Corrective Action Planned:

Discussion and plans are underway for the implementation of a refund policy for students who do not withdraw officially from the institution. The current plan is to develop a procedure that identifies students who are absent from class fourteen (14) consecutive days, without an official excuse. Appropriate adjustments, when necessary, will be made in student fee charges and approved financial aid award.

Completion Date:

The effective date for commencement of this action is May 30, 2003.

Submitted by:

A handwritten signature in cursive script, reading "Andre' L. Curry".

Andre' L. Curry
Vice President for Fiscal and Administrative Affairs

OFFICE OF
FISCAL AND
ADMINISTRATIVE
AFFAIRS

14000 Hwy 82 W

Box 7265

ITTA BENA, MS 38941-1400

(662) 254-3301

FAX: (662) 254-7575

WWW.MVSU.EDU



Mississippi Valley State University

2002-MVSU-2

Trio Cluster

Person responsible for corrective action:

Perry Herrington, Director of Sponsored Programs/Title III
(662) 254-3434

Corrective Action Planned:

Required documentation to support payroll expenses charged to the Trio Programs are in place and are being closely monitored by the Program Directors and other responsible parties to insure compliance with requirements as stated in OMB Circular A-21.

Completion Date: Currently in progress.

Submitted by:

A handwritten signature in cursive script, reading "Andre' L. Curry".

Andre' L. Curry

Vice President for Fiscal and Administrative Affairs

OFFICE OF
FISCAL AND
ADMINISTRATIVE
AFFAIRS

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ITTA BENA, MS 38941-1400

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Mississippi Valley State University

2002-MVSU-3

Student Financial Aid Cluster

Person responsible for corrective action:

Darrell G. Boyd, Director of Student Financial Aid
(662) 254-3338

Corrective Action Planned:

A notification letter will be developed and mailed to all affected students after receipt of funds from lending agency and application of appropriate credit in individual accounts.

Completion Date:

Expected commencement date for this action is July 1, 2003.

Submitted by:

A handwritten signature in cursive script, reading "Andre' L. Curry".

Andre' L. Curry

Vice President for Fiscal and Administrative Affairs

**OFFICE OF
FISCAL AND
ADMINISTRATIVE
AFFAIRS**

14000 Hwy 82 W

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ITTA BENA, MS 38941-1400

(662) 254-3301

FAX: (662) 254-7575

WWW.MVSU.EDU



Finding Corrective Action Plan Details

Findings and Questioned Costs for Federal Awards

- 2002-MUW-1.
- a. Contact Person:
Donald Rainer
Director of Student Financial Aid
(662) 329-7114
 - b. Corrective Action Planned:
The University will implement procedures to insure that proper documentation is maintained to verify that the student or parent is notified when loan proceeds are credited to the student's account. This will be an automated process once the Student Financial Aid module in Banner is fully implemented. Until the Student Financial Aid process is fully converted to Banner, manual procedures will be put in place to provide this notification.
 - c. Anticipated Completion Date:
March 2003

Sincerely yours,

Vice President for Finance and Administration



THE UNIVERSITY OF SOUTHERN MISSISSIPPI

March 4, 2003

Finding Corrective Action Plan Details

Findings and Questioned Costs for Federal Awards

- 2002-USM-1. a. Name of Contact Person Responsible for Corrective Action:
 Kristi Motter, Director of Financial Aid, Phone (601) 266-4774
- b. Corrective Action Planned:
 Effective Fall, 2002 a procedure to calculate refunds and repayments for students who unofficially withdraw from the institution has been implemented. A student who receives any type of Federal Assistance, and ends the semester with all failing grades, is identified. The student is mailed correspondence with an explanation of the unofficial withdrawal process. He or she is given the opportunity to provide documentation of attendance beyond the 60% period. For any student providing such documentation, the refund procedure is followed accordingly. Any identified student that does not return the correspondence within the allotted time frame will be processed as an unofficial withdrawal with the 50% refunds to the appropriate Title IV program.
- c. Anticipated Completion date:
 Currently implemented for FY 03.
- Finding 2 a. Name of Contact Person Responsible for Corrective Action:
 Kristi Motter, Director of Financial Aid, Phone (601) 266-4774
- b. Corrective Action Planned:
 The university has implemented procedures to notify students or parents when loan proceeds are credited to the student's account. A query, developed to identify loan proceeds that have been applied to a student's account, will provide loan information and student addresses which will be used to notify students of the credit of loan proceeds on their account. This process will be run each time disbursements are processed.
- c. Anticipated Completion date:
 Currently implemented for FY 03.

Sincerely,

Dr. Linda McFall
Vice President for Business and Finance

VICE PRESIDENT FOR BUSINESS AND FINANCE

Box 5005 • Hattiesburg, MS • 39406-5005
Phone (601) 266-5005 • Fax (601) 266-6313
E-mail linda.mcfall@usm.edu • www.usm.edu

Hattiesburg • Long Beach • Ocean Springs • Biloxi • John C. Stennis Space Center